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# BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE



1992 - 1994

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# BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE

for the period July 1, 1992 to June 30, 1994

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# State of Montana

Marc Racicot, Governor



## Department of Revenue

Mick Robinson, Director

P.O. Box 202701

Helena, Montana 59620-2701

### LETTER OF TRANSMITTAL

Governor Marc Racicot and  
Members of the Fifty-Fourth Montana Legislature:

I am transmitting the Biennial Report of the Department of Revenue for the time period July 1, 1992 through June 30, 1994, as required in 15-1-205, MCA.

Many changes have been made to the Report this year. A new section at the front of the Report provides a pictorial overview of Montana's general tax structure, and how that structure has changed over the past 15 years. Sections of the Report have been reordered to enhance the flow of the report. Previous information contained in the report that was seldom used and felt to be extraneous or nonessential has been removed. And in addition, some of the information previously reported has been edited to comply with the Department's new rules and regulations regarding confidentiality of taxpayer information.

These changes have been implemented to provide the reader with a more concise, informative, efficient, and easy to read and understand Report. In this regard, we would appreciate any comments you may wish to make regarding these changes, and any additional ideas you may have as to how the Report could be improved in future editions.

I hope you find the Report useful in your deliberations.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mick R." followed by a stylized surname.

Mick Robinson  
Director



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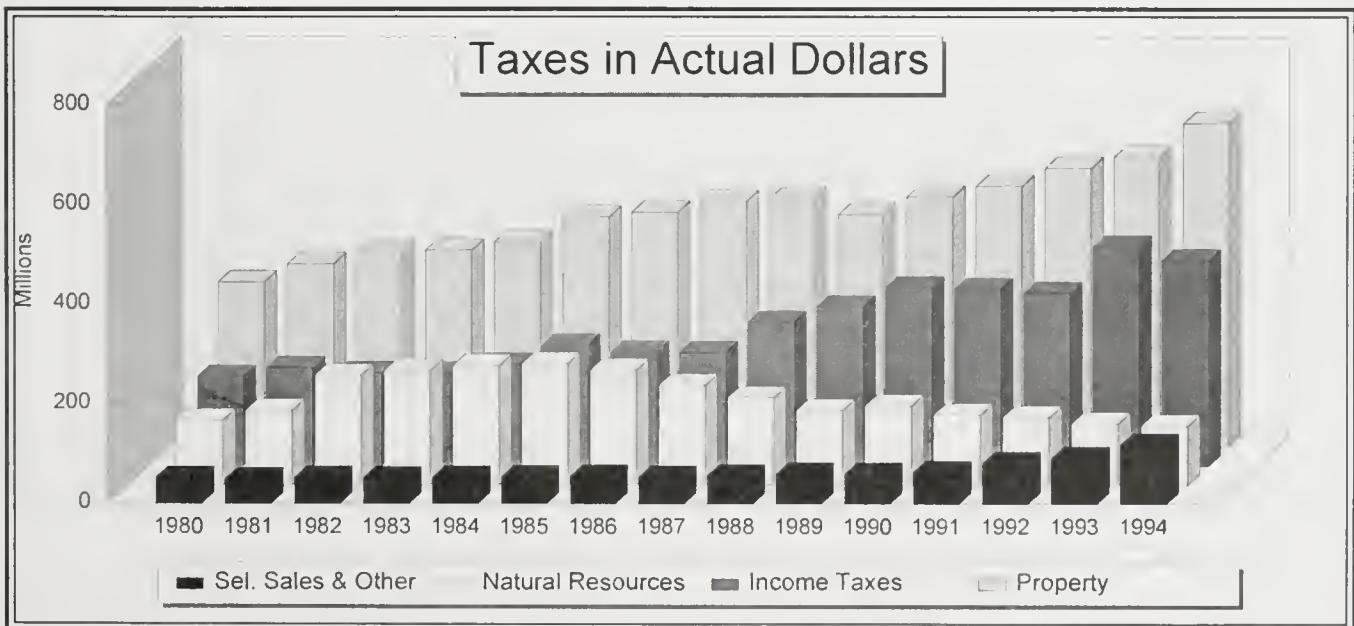
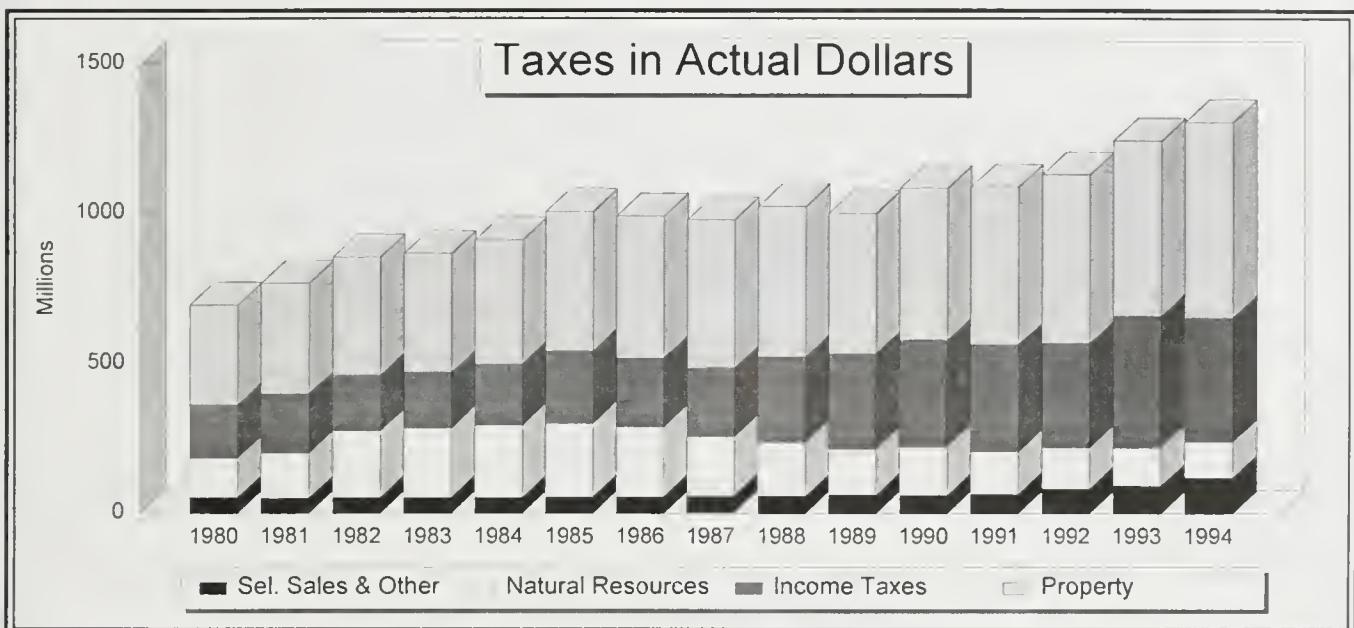
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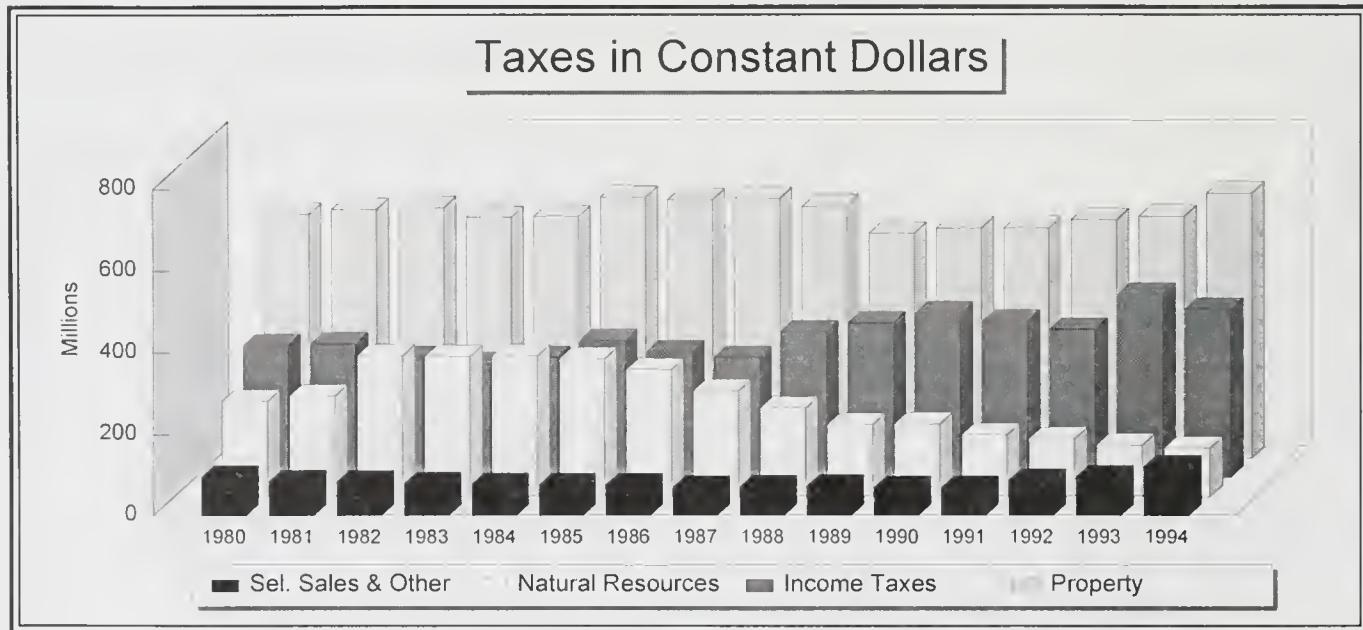
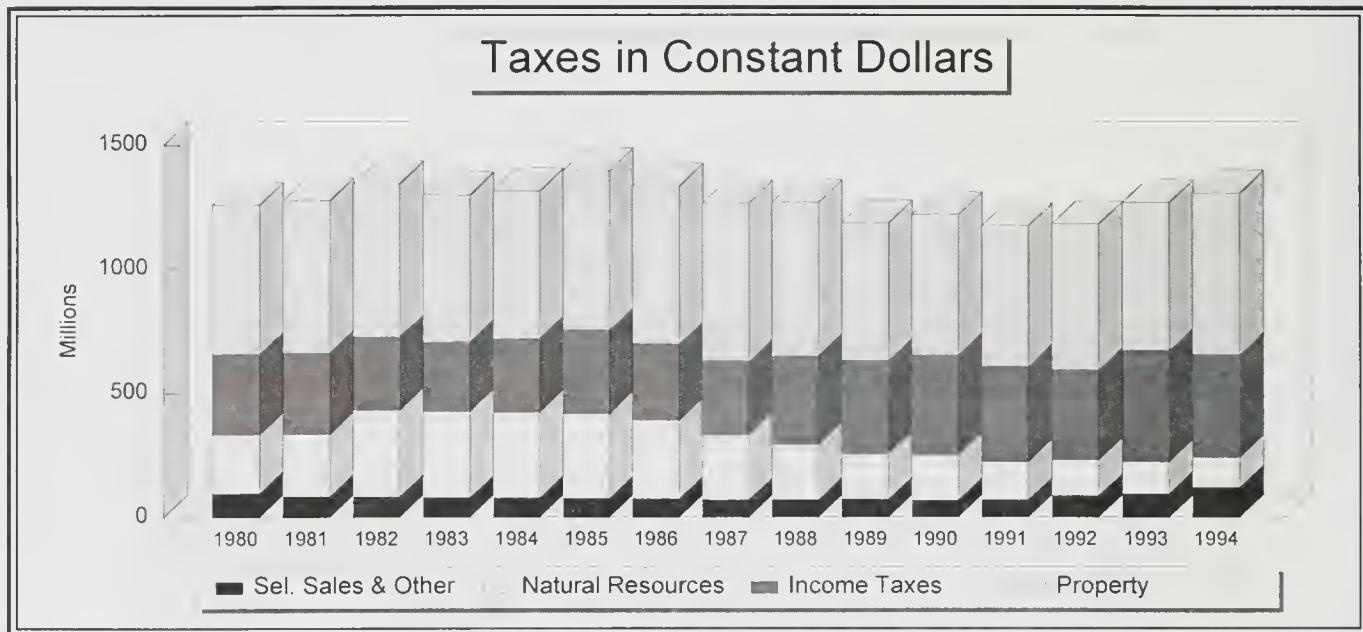
## THE MONTANA TAX STRUCTURE

The six charts included on this page and the following two pages provide a pictorial overview of Montana's general tax structure, and show how that structure has changed over time. For most states, the tax structure is typically characterized as a "three-legged stool" consisting of income, property, and sales taxes. In Montana, the sales tax leg of this typical tax structure is comprised of natural resource taxes (e.g., coal, oil, and natural gas severance taxes) and selective sales taxes (e.g., cigarette and alcoholic beverage taxes). Income taxes include taxes levied on corporations as well as individuals; property taxes include state and local property tax levies.

The first two charts show the change in taxes over time *in actual dollars*. These are dollars unadjusted for any effects due to inflation. The first of these two charts shows the growth in total taxes; the second chart shows how each component of this total has changed over time.

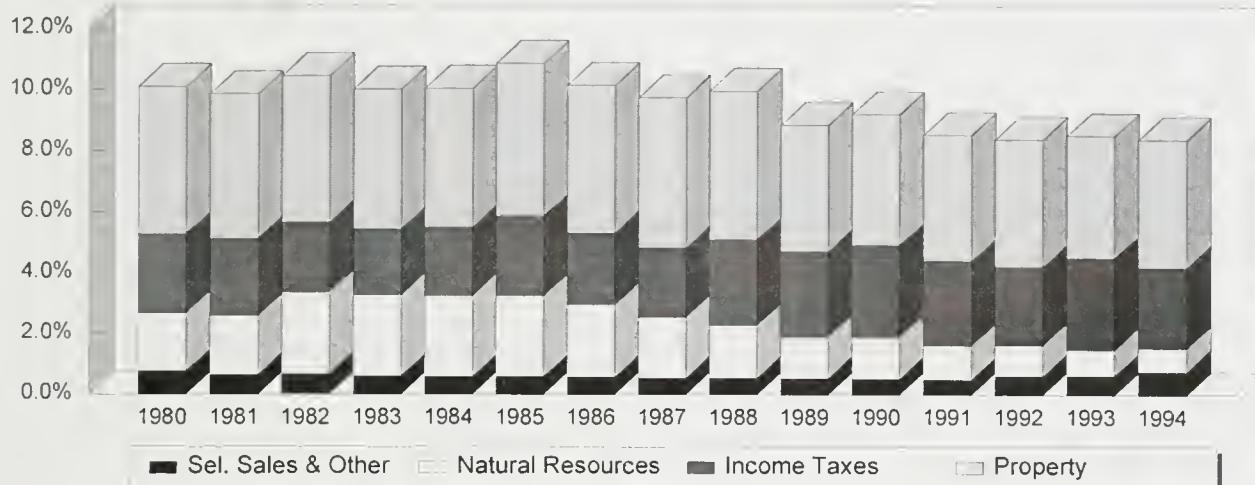


The next two charts show the change in taxes over time *in constant 1994 dollars*. These dollars, often referred to as "real" dollars, have been adjusted to remove the effects of inflation. Again, two charts are provided, the first to show the change in total real taxes, the second to show the change in each component of the tax structure.

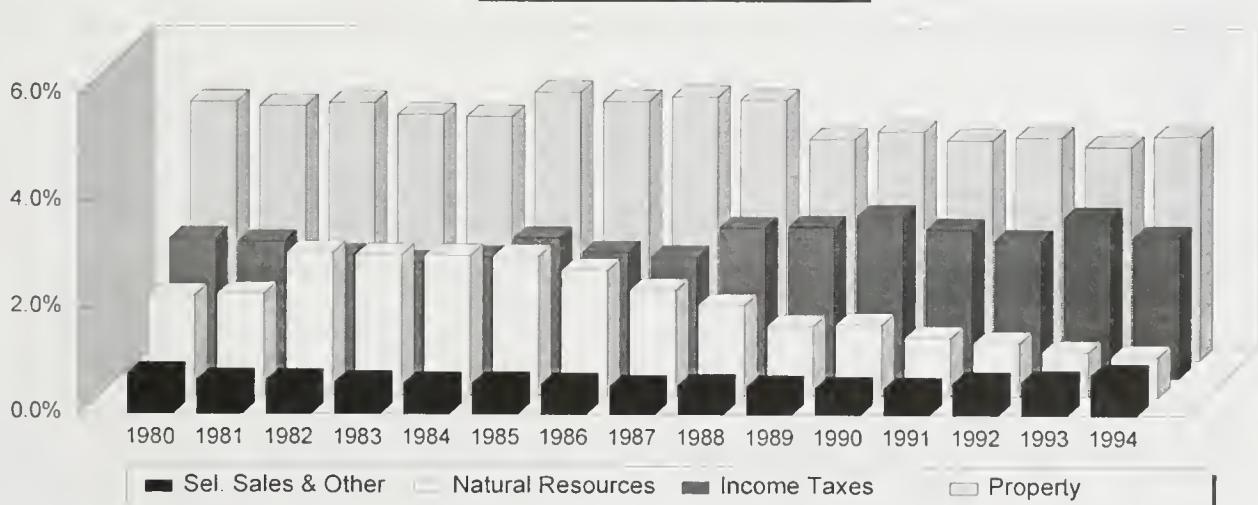


The third set of charts shows actual taxes as a percent of Montana total personal income (TPI). These charts can be viewed as a general reflection of the share of total economic activity consumed by taxes in each year. In the past 15 years total taxes as a percent of personal income have been as high as 10.87% in 1985, and as low as 8.39% in 1994.

**Taxes as % of TPI**



**Taxes as % of TPI**



## REPORT OF THE STATE DEPARTMENT OF REVENUE

## DEPARTMENT OF REVENUE COLLECTIONS -- 1990-1994 (FISCAL YEARS)\*

	1990	1991	1992	1993	1994
<b>Individual Income Tax</b>					
Income Tax Withheld	\$199,220,232	\$216,183,975	\$266,894,688	\$247,858,044	\$265,035,584
Income Tax All Other	80,422,761	66,776,110	54,643,406	109,128,890	80,607,819
<b>Subtotal</b>	<b>\$279,642,993</b>	<b>\$282,960,085</b>	<b>\$321,538,094</b>	<b>\$356,986,934</b>	<b>\$345,643,403</b>
<b>Corporation Tax</b>					
Corporation License Tax	<b>\$80,315,564</b>	<b>\$74,319,910</b>	<b>\$57,682,673</b>	<b>\$85,054,482</b>	<b>\$68,871,909</b>
<b>Natural Resource Taxes (State)</b>					
Coal Severance Tax	\$67,870,544	\$50,457,839	\$54,114,111	\$35,481,334	\$41,187,973
Coal Stabilization Tax (Temporary)	0	0	0	2,699,964	12,732
Oil Severance Tax	14,510,149	18,885,901	20,427,115	17,037,621	11,125,518
Natural Gas Severance Tax	1,057,277	1,277,368	1,395,778	1,638,965	1,163,071
Resource Indemnity Trust Tax	5,071,681	3,573,502	4,194,434	3,786,619	2,902,242
Metalliferous Mines License Tax	6,306,356	7,739,030	6,595,467	6,521,076	6,229,683
Oil And Gas Producers' Privilege And License Tax	877,824	978,223	994,384	889,909	578,997
Micaceous Mineral Mines License Tax	4,067	2,456	0	0	0
<b>Subtotal</b>	<b>\$95,697,898</b>	<b>\$82,914,319</b>	<b>\$87,721,289</b>	<b>\$68,055,488</b>	<b>\$63,200,216</b>
<b>Other Taxes, Licenses and Services</b>					
Old Fund Liability Tax (Work. Comp.)	\$0	\$0	\$14,067,435	\$15,436,795	\$41,771,588
Cigarette Tax	11,567,081	11,733,190	12,172,863	12,698,194	12,495,504
Inheritance Tax (Net)	9,049,129	9,339,854	11,338,204	12,869,460	10,885,745
Accommodations Tax	5,488,764	6,237,422	8,762,356	8,029,960	8,348,996
Telephone License Tax	3,760,038	3,899,657	4,983,796	3,865,712	6,835,201
Electrical Energy Producers' License Tax	4,100,543	3,906,194	4,937,510	4,232,200	3,728,365
Nursing Facility Bed Tax	0	0	1,587,432	3,131,331	4,739,833
Public Service Regulation Tax	1,571,594	1,206,887	1,934,214	3,000,673	2,455,541
Tobacco Products Tax	893,111	1,006,909	1,224,587	1,308,951	1,328,908
Emergency Telephone 911 System Fee	1,085,524	1,113,474	1,383,505	1,254,285	1,249,373
Contractor's Gross Receipts Tax (Net)	1,118,458	1,300,905	1,270,364	1,530,528	964,193
Abandoned Property	960,324	905,395	974,013	1,286,062	1,094,511
Consumer Counsel Tax	693,334	751,571	842,961	677,495	353,252
Other	193,051	185,516	207,212	252,951	140,188
<b>Subtotal</b>	<b>\$40,480,951</b>	<b>\$41,586,974</b>	<b>\$65,686,452</b>	<b>\$69,574,597</b>	<b>\$96,391,198</b>
<b>Liquor Taxes, Profits and Licenses</b>					
Liquor Profits and Licenses	9,229,431	8,984,081	9,442,258	9,620,369	9,115,412
Liquor, Beer, and Wine Taxes	9,891,131	10,207,148	11,032,923	11,447,341	10,925,118
<b>Subtotal</b>	<b>\$19,120,562</b>	<b>\$19,191,229</b>	<b>\$20,475,181</b>	<b>\$21,067,710</b>	<b>\$20,040,530</b>
<b>TOTAL COLLECTIONS</b>	<b>\$515,257,968</b>	<b>\$500,972,517</b>	<b>\$553,103,689</b>	<b>\$600,739,211</b>	<b>\$594,147,256</b>

\* Source SBAS Report 635.

## II. INCOME TAX

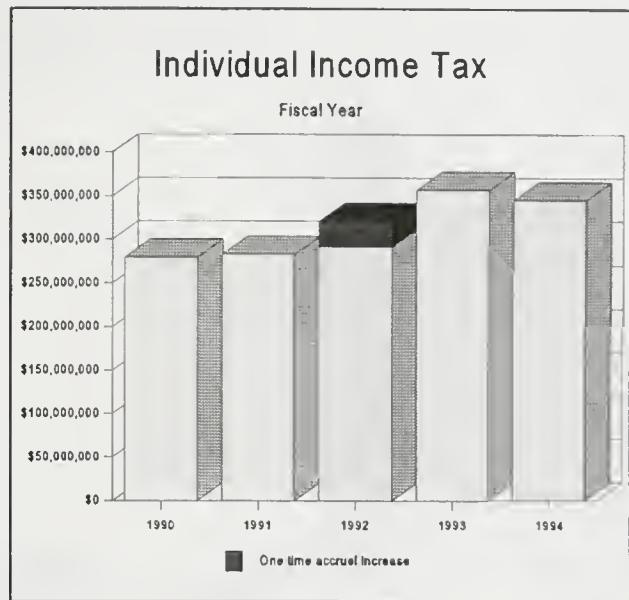
The income tax is Montana's largest source of state tax revenue. It is collected at rates ranging from 2% to 11% of taxable income. Revenue from the income tax was distributed 59.5% to the state general fund, 31.8% to the school foundation program, and 8.7% to the debt service account for long-range building in FY 94. For FY 95 it is distributed 91.3% to the general fund and 8.7% to the long-range building fund.

Employers who withhold wages for federal tax purposes generally must withhold for Montana income tax. In tax year 1993, wages were withheld on 323,175 returns.

### Income Tax Collections

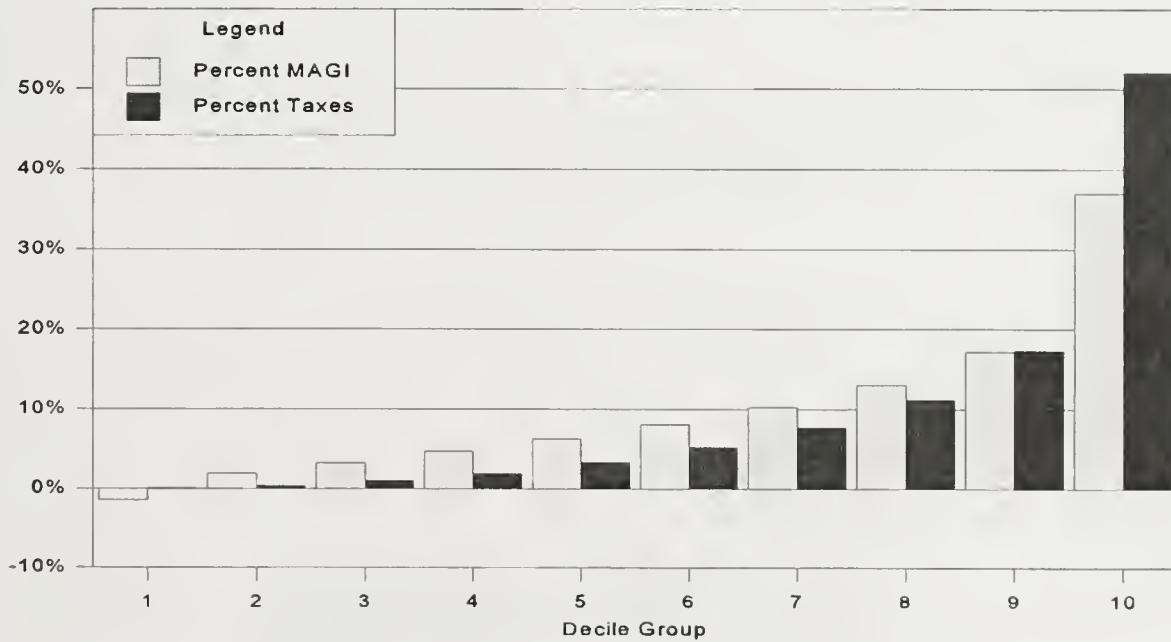
<b>FY 90</b>	\$ 279,642,993
<b>FY 91</b>	\$ 282,960,085
<b>FY 92*</b>	\$ 321,538,094
<b>FY 93</b>	\$ 356,986,934
<b>FY 94</b>	\$ 345,643,403

\* FY 92 total includes \$29,814,537 in accruals, see page 45.



### Percent MAGI and Tax Paid--1993 Returns

#### Full-Year Resident Taxpayers

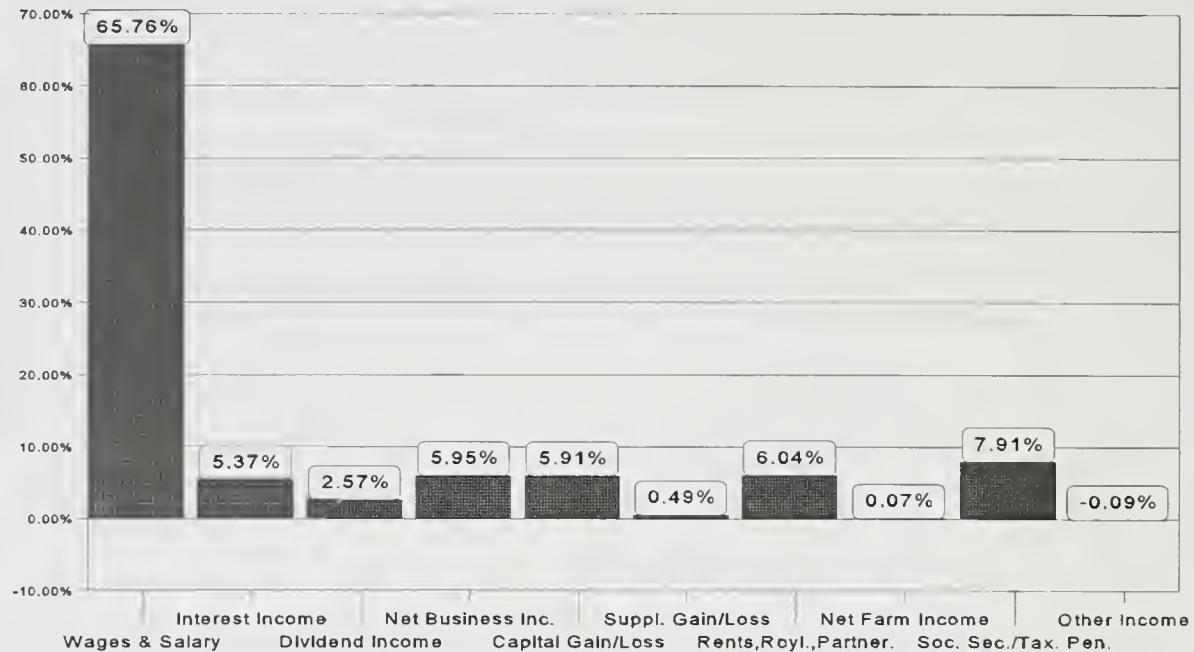


### Montana Adjusted Gross Income (MAGI) Limits for Decile Groups

Decile Group	1	2	3	4	5	6	7	8	9	10
Lower Income Limit	NA	2,605	5,214	8,030	11,113	14,541	18,497	23,386	30,078	41,397
Upper Income Limit	2,604	5,213	8,029	11,112	14,540	18,496	23,385	30,077	41,396	NA

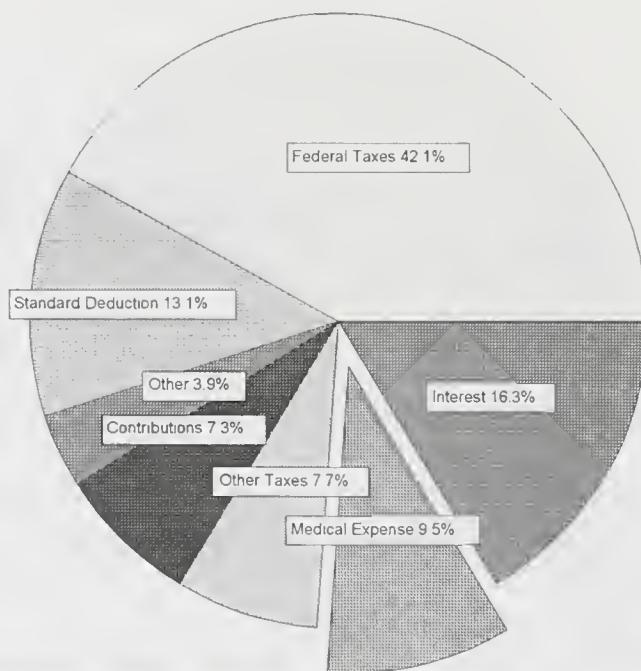
## Components of Reported Income

(Full-Year Residents-1993 Returns)



## Deductions Claimed on 1993 Returns

(Full Year Residents - by Dollar Value)



### Indexation

Since 1981, Montana's income tax has been **indexed** to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. The effect of indexing on the income tax paid by an "average" individual and family is shown below:

<b>Tax Year</b>	<b>INDIVIDUAL*</b>			<b>FAMILY OF 4**</b>		
	<b>Gross Income***</b>	<b>Tax Under Indexation</b>	<b>Tax Without Indexation</b>	<b>Gross Income***</b>	<b>Tax Under Indexation</b>	<b>Tax Without Indexation</b>
1993	\$21,100	\$829	\$1,242	\$43,900	\$1,476	\$2,103
1994	\$21,600	\$848	\$1,287	\$44,900	\$1,508	\$2,173

\* *Claiming standard deduction*

\*\* *Deductions assumed to be 30% of gross income*

\*\*\* *Gross income is assumed to grow at same rate as CPI*

### Comparison of Tax Rate and Tax Base Components 1980 vs 1994

<b>Tax Rate</b>	<b>Rate Table Boundaries</b>		<b>Exemption Level</b>	<b>Exemption and Standard Deduction Levels</b>	
	<b>Base Year (1980)</b>	<b>Tax Year (1994)</b>		<b>Base Year (1980)</b>	<b>Tax Year (1994)</b>
2%	\$ 0	\$ 0	Exemption Level	\$ 800	\$1,430
3%	1,000	1,800			
4%	2,000	3,600	Standard Deduction maxima:		
5%	4,000	7,200	Single, Married-Separate	1,500	2,690
6%	6,000	10,700	Head of Household, Married-Joint	3,000	5,380
7%	8,000	14,300			
8%	10,000	17,900			
9%	14,000	25,100			
10%	20,000	35,800			
11%	35,000	62,700			

### Percentage of Refund Returns and Average Refund

<b>Calendar Year</b>	<b>Total Returns Processed</b>	<b>Number of Refund Returns</b>	<b>Percentage of Refund Returns</b>	<b>Average Refund</b>
1990	377,079	207,036	55%	\$226.63
1991	389,953	217,114	56%	\$236.31
1992	388,842	223,040	57%	\$232.21
1993	405,807	232,399	57%	\$278.33
1994	407,560	225,328	55%	\$333.87

### Income Tax Check-offs

<b>Tax Year</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>
Public Campaign Fund	\$ 1,466	\$ 2,080	\$ 1,621	\$ 1,707	\$ NA
Nongame Wildlife Program	21,299	27,071	24,624	22,020	21,298
Child Abuse and Neglect	21,942	23,103	25,880	20,260	20,664
Agriculture in Schools	6,741	8,596	11,410	6,998	7,738
DARE Program	NA	NA	18,517	18,101	NA

**Montana Individual Income Tax  
Comparison of Return Data, Full-Year Residents  
1992 vs. 1993**

Item of Information	1992 Returns		1993 Returns:		Absolute Difference:		Percentage Difference:	
	No. Of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount
<b>EXEMPTIONS</b>								
Taxpayer	329,760	384,839	334,129	389,655	4,369	4,816	1.32%	1.25%
Spouse	162,228	184,440	163,858	186,428	1,630	1,988	1.00%	1.08%
Dependent	116,371	213,817	116,974	214,342	603	525	0.52%	0.25%
Handicapped children	964	996	965	998	1	2	0.10%	0.20%
<b>Total Exemptions</b>	<b>413,634</b>	<b>784,092</b>	<b>419,274</b>	<b>791,423</b>	<b>5,640</b>	<b>7,331</b>	<b>1.36%</b>	<b>0.93%</b>
<b>INCOME ITEMS</b>								
Wages, salaries, tips, etc.	316,600	5,702,074,168	320,954	5,963,804,732	4,354	261,730,564	1.38%	4.59%
Interest income	276,495	572,417,362	275,106	486,874,614	(1,389)	(85,542,748)	-0.50%	-14.94%
Dividend income	110,794	216,175,531	114,652	232,791,737	3,858	16,616,206	3.48%	7.69%
Net business income	64,332	526,205,469	65,977	539,695,648	1,645	13,490,179	2.56%	2.56%
Capital gain or (loss)	90,106	416,698,117	98,575	536,271,361	8,469	119,573,244	9.40%	28.70%
Supplemental gain or (loss)	18,493	32,039,556	18,204	44,764,844	(289)	12,725,288	-1.56%	39.72%
Rents, royalties & partnerships	77,552	507,628,629	79,042	548,147,508	1,490	40,518,879	1.92%	7.98%
Net farm income	24,814	26,972,438	24,467	6,786,131	(347)	(20,186,307)	-1.40%	-74.84%
Taxable social security	23,179	72,195,120	24,903	80,038,033	1,724	7,842,913	7.44%	10.86%
Taxable IRAs, pensions	N/A	593,078,204	N/A	637,683,327	0	44,605,123	N/A	7.52%
Taxable IRAs	11,876	52,405,763	12,863	60,836,453	987	8,430,690	8.31%	16.09%
Taxable pensions & annuities	60,438	540,672,441	61,522	576,846,874	1,084	36,174,433	1.79%	6.69%
Other income	106,006	(34,330,790)	112,984	(7,875,361)	6,978	26,455,429	-6.58%	77.06%
<b>Total Income</b>	<b>412,930</b>	<b>8,631,153,804</b>	<b>418,643</b>	<b>9,068,982,574</b>	<b>5,713</b>	<b>437,828,770</b>	<b>1.38%</b>	<b>5.07%</b>
IRA/Keogh/Self-empl. deduct.	76,174	137,869,387	77,856	146,087,650	1,682	8,218,263	2.21%	5.96%
Federal Adjusted Gross Income	412,923	8,493,284,417	418,585	8,922,894,924	5,662	429,610,507	1.37%	5.06%
<b>ADDITIONS</b>								
Interest on local gov't bonds	15,399	42,025,888	16,651	42,779,674	1,252	753,786	8.13%	1.79%
Federal income tax refunds	95,755	91,851,727	87,314	86,627,469	(8,441)	(5,224,258)	-8.82%	-5.69%
Other additions	21,507	142,522,508	21,728	141,638,420	221	(884,088)	1.03%	-0.62%
<b>Total Additions</b>	<b>121,235</b>	<b>276,400,123</b>	<b>113,637</b>	<b>271,045,563</b>	<b>(7,598)</b>	<b>(5,354,560)</b>	<b>-6.27%</b>	<b>-1.94%</b>
Fed Adj Gross Income + Addition	413,193	8,769,684,540	418,825	9,193,940,487	5,632	424,255,947	1.36%	4.84%
<b>REDUCTIONS</b>								
Capital gains exclusion	6,349	15,530,481	5,039	15,485,542	(1,310)	(44,939)	-20.63%	-0.29%
Elderly interest exclusion	56,552	47,234,585	56,829	45,384,105	277	(1,850,480)	0.49%	-3.92%
Savings bonds interest exclusion	25,749	67,214,872	26,042	57,028,235	293	(10,186,637)	1.14%	-15.16%
Exempt retirement income	41,111	144,204,036	41,876	149,610,586	765	5,406,550	1.86%	3.75%
Unemployment compensation	25,671	53,628,324	28,759	63,437,403	3,088	9,809,079	12.03%	18.29%
Tips	5,720	10,341,728	6,161	10,829,631	441	487,903	7.71%	4.72%
Other reductions	87,124	315,124,974	92,288	307,030,017	5,164	(8,094,957)	5.93%	-2.57%
<b>Total Reductions</b>	<b>175,354</b>	<b>653,279,000</b>	<b>181,310</b>	<b>648,805,519</b>	<b>5,956</b>	<b>(4,473,481)</b>	<b>3.40%</b>	<b>-0.68%</b>
<b>MT ADJ GROSS INCOME</b>	<b>410,842</b>	<b>8,116,405,540</b>	<b>416,515</b>	<b>8,545,134,968</b>	<b>5,673</b>	<b>428,729,428</b>	<b>1.38%</b>	<b>5.28%</b>

**Montana Individual Income Tax  
Comparison of Return Data, Full-Year Residents  
1992 vs. 1993**

<u>Item of Information</u>	<u>1992 Returns</u>		<u>1993 Returns</u>		<u>Absolute Difference</u>		<u>Percentage Difference</u>	
	No. of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount
<b>ITEMIZED DEDUCTIONS</b>								
Medical and dental	80,462	216,337,037	81,813	227,884,996	1,351	11,547,959	1,68%	5.34%
Long term care insurance	2,671	5,393,070	2,706	5,491,152	35	98,082	1.31%	1.82%
Federal income tax withholding	194,914	827,775,467	197,916	891,633,964	3,002	63,858,497	1.54%	7.71%
Federal income tax balance	55,602	127,925,746	62,573	133,394,113	6,971	5,468,367	12.54%	4.27%
Federal income tax addtl years	4,402	9,802,870	4,642	9,733,687	240	(69,183)	5.45%	-0.71%
Property taxes	146,203	147,585,797	150,148	163,161,765	3,945	15,575,968	2.70%	10.55%
Other deductible taxes	102,060	24,563,772	104,248	26,977,627	2,188	2,413,855	2.14%	9.83%
Home mortgage interest	104,684	367,180,487	107,313	375,100,448	2,629	7,919,961	2.51%	2.16%
Other interest	10,008	28,263,029	9,633	26,566,084	(375)	(1,696,945)	-3.75%	-6.00%
Charitable contributions	144,342	158,401,789	146,682	178,529,469	2,340	20,127,680	1.62%	12.71%
Child/dependent care expenses	1,841	2,216,756	1,863	2,043,097	22	(173,659)	1.20%	-7.83%
Casualty and theft losses	530	2,382,781	439	2,124,158	(91)	(258,623)	-17.17%	-10.85%
Moving expenses	2,296	5,604,577	2,173	5,689,430	(123)	84,853	-5.36%	1.51%
Empl business exp/other	43,888	80,552,417	44,024	82,146,726	136	1,594,309	0.31%	1.98%
Other misc. deductions	2,262	3,176,860	2,397	4,366,634	135	1,189,774	5.97%	37.45%
<b>Total Itemized</b>	<b>228,066</b>	<b>2,007,162,455</b>	<b>232,131</b>	<b>2,134,843,350</b>	<b>4,065</b>	<b>127,680,895</b>	<b>1.78%</b>	<b>6.36%</b>
<b>TOTAL DEDUCTIONS</b>	<b>402,760</b>	<b>2,312,220,752</b>	<b>408,233</b>	<b>2,451,387,896</b>	<b>5,473</b>	<b>139,167,144</b>	<b>1.36%</b>	<b>6.02%</b>
<b>VALUE OF EXEMPTIONS</b>	<b>413,634</b>	<b>1,066,363,453</b>	<b>419,274</b>	<b>1,107,992,200</b>	<b>5,640</b>	<b>41,628,747</b>	<b>1.36%</b>	<b>3.90%</b>
<b>Montana Taxable Income</b>	<b>356,368</b>	<b>5,106,537,093</b>	<b>361,872</b>	<b>5,350,863,194</b>	<b>5,504</b>	<b>244,326,101</b>	<b>1.54%</b>	<b>4.78%</b>
Tax	356,368	300,310,451	361,872	315,705,901	5,504	15,395,450	1.54%	5.13%
Surtax	331,279	6,905,627	349,939	14,837,494	18,660	7,931,867	5.63%	114.86%
Tax on lump sum distributions	366	728,810	316	186,758	(50)	(542,052)	-13.66%	-74.37%
Tax before credits	356,428	307,944,888	361,939	330,730,153	5,511	22,785,265	1.55%	7.40%
Investment credit recapture	12	3,674	29	1,103	17	(2,571)	141.67%	-69.98%
Montana tax withheld	296,146	229,888,829	300,374	240,897,713	4,228	11,008,884	1.43%	4.79%
Estimated payments	12,965	46,492,494	35,986	83,958,763	23,021	37,466,269	177.56%	80.59%
Elderly homeowner/renter credit	10,297	2,687,669	10,850	2,987,560	553	299,891	5.37%	11.16%
<b>Total Payments</b>	<b>313,502</b>	<b>279,068,992</b>	<b>334,091</b>	<b>327,844,036</b>	<b>20,589</b>	<b>48,775,044</b>	<b>6.57%</b>	<b>17.48%</b>
<b>CREDITS</b>								
Physician credit for rural practice	34	105,369	56	268,513	22	163,144	64.71%	154.83%
College contribution credit	1,230	69,891	1,437	82,815	207	12,924	16.83%	18.49%
Elderly care credit	36	21,407	28	14,245	(8)	(7,162)	-22.22%	-33.46%
Other state/foreign tax credit	5,974	4,199,233	6,630	5,577,705	656	1,378,472	10.98%	32.83%
Contractor's gross receipts credit	147	406,978	133	296,445	(14)	(110,533)	-9.52%	-27.16%
Investment credit	481	238,319	379	257,887	(102)	19,568	-21.21%	8.21%
Non-fossil fuel system credit	1,395	277,260	1,280	269,738	(115)	(7,522)	-8.24%	-2.71%
Energy conservation credit	1,855	117,896	2,104	149,970	249	32,074	13.42%	27.21%
Wind-powered generation credit	0	0	10	757	10	757	N/A	N/A
Recycling credit	89	217,699	42	165,594	(47)	(52,105)	-52.81%	-23.93%
Mot. veh. conver. alt. fuels credit	N/A	N/A	32	11,333	32	11,333	N/A	N/A
Montana capital company credit	30	90,710	24	126,699	(6)	35,989	-20.00%	39.67%
Dependent care assistance credit	5	1,328	3	629	(2)	(699)	-40.00%	-52.64%
Employee health insurance credit	20	8,524	14	6,419	(6)	(2,105)	-30.00%	-24.69%
All other credits	87	452,564	67	503,912	(20)	51,348	-22.99%	11.35%
<b>Total Credits</b>	<b>11,011</b>	<b>6,207,178</b>	<b>11,872</b>	<b>7,732,661</b>	<b>861</b>	<b>1,525,483</b>	<b>7.82%</b>	<b>24.58%</b>

### III. CORPORATION TAXES

#### **Corporate License and Income Taxes**

Montana's corporate tax rate is 6 3/4% of net income (gross income minus allowable deductions) or \$50, whichever is greater. Gross income is the same as for federal corporate taxes. For corporations electing water's edge filing methods, the tax rate is 7% of net income.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming certain credits. These include contractor's gross receipts tax credit, Montana Capital Company credit, investment credit, university contribution credit, disability insurance premium credit, recycling credit, new industry credit, interest differential credit for low interest energy loans, and credit for dependent care assistance.

Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations, but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Corporations that have sales not exceeding \$100,000 in Montana and are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

Through FY 94 revenues collected from corporations (other than financial institutions) are allocated 61.0% to the general fund, 28.5% to the school foundation program, and 10.5% to the long range building program. For financial institutions these allocations are 80.0% to local governments, 12.2% to the general fund, 5.7% to the school foundation program, and 2.1% to the long range building program.

#### **Corporate License and Income Tax Collections**

	<b>FY 90</b>	<b>FY 91</b>	<b>FY 92</b>	<b>FY 93</b>	<b>FY 94</b>
Non-Financials	\$74,145,769	\$64,059,891	\$51,260,615	\$74,852,092	\$57,852,001
Financials	<u>6,169,795</u>	<u>10,260,019</u>	<u>6,422,058</u>	<u>10,202,390</u>	<u>11,019,908</u>
<b>Total</b>	<b>\$80,315,564</b>	<b>\$74,319,910</b>	<b>\$57,682,673</b>	<b>\$85,054,482</b>	<b>\$68,871,909</b>

The table below provides information on corporate tax credits for fiscal years 1993 and 1994.

	<b>-----Fiscal Year 1993-----</b>		<b>-----Fiscal Year 1994-----</b>	
	Number of Corporations	Total Amount of Credit	Number of Corporations	Total Amount of Credit
Contractors' Gross Receipts Credit	126	\$ 848,671	161	\$ 558,216
Montana Capital Company Credit	56	199,525	35	178,449
Investment Credit	447	196,728	332	235,815
University Credit	19	3,860	18	4,706
Disability Insurance Premium Credit	9	8,873	10	11,972
Recycling Credit	9	23,207	13	180,586
Other Credits	<u>7</u>	<u>37,012</u>	<u>7</u>	<u>41,700</u>
<b>Total</b>	<b>673</b>	<b>\$ 1,317,876</b>	<b>576</b>	<b>\$1,211,444</b>

### **Number of Returns Paying Minimum vs Other Tax**

	<b>FY 93</b>	<b>FY 94</b>
Filed as small business corporations, \$10 minimum tax	7,121	8,096
Liable for the \$50 minimum tax	9,800	9,808
Paying other than minimum tax	<u>6,107</u>	<u>6,396</u>
<b>Total</b>	<b>23,028</b>	<b>24,300</b>

### **Number of Returns Filed by Standard Industrial Code**

	<b>FY 93</b>	<b>FY 94</b>
Agriculture	3,628	3,832
Mining	1,290	1,321
Construction	1,729	1,928
Manufacturing	1,581	1,723
Transportation and Public Utilities	945	1,011
Wholesale and Retail Trade	4,158	4,389
Finance, Insurance, and Real Estate	3,130	3,359
Services	4,394	4,821
Other	80	80
No Category Listed	<u>2,093</u>	<u>1,836</u>
<b>Total</b>	<b>23,028</b>	<b>24,300</b>

## Top 100 Taxpayers by Standard Industrial Code (Corporate License Tax)\*

	----Fiscal Year 1993----		----Fiscal Year 1994----	
	Montana		Montana	
	Number	Tax Liability	Number	Tax Liability
Agriculture/Mining/Construction	6	\$ 1,061,867	5	\$ 1,183,664
Manufacturing	12	5,033,710	8	1,868,531
Transportation and Utilities	10	12,718,011	10	15,161,066
Wholesale & Retail Trade	26	4,825,792	33	6,337,851
Finance, Insurance and Real Estate	28	6,324,270	33	7,449,467
Services	9	1,179,500	11	2,110,231
No Grouping	9	1,062,140	0	0
<b>Total</b>	<b>100</b>	<b>\$ 32,205,290</b>	<b>100</b>	<b>\$ 34,110,810</b>

**Percent of Total Corporate Tax Liability** 56%

56%

*\*This list does not necessarily reflect payments received in FY 93 or FY 94.*

## IV. NONRENEWABLE NATURAL RESOURCE TAXATION

### A. STATE SEVERANCE AND LICENSE TAXES

#### Coal Severance Tax

The coal severance tax applies to the value of coal F.O.B. (free-on-board) the mine less deductions for the coal severance tax, coal gross proceeds tax, resource indemnity and groundwater assessment tax, federal black lung tax, federal reclamation fee, government and tribal royalties, and processing allowances. (MCA 15-35-102)

Producers of over 50,000 tons of coal per year pay a quarterly tax on all production in excess of 20,000 tons. Producers of less than 50,000 tons per year are exempt from the tax. Surface mined coal is taxed at 15% if rated 7,000 BTU per pound and over and taxed at 10% if rated under 7,000 BTU per pound. Coal mined underground is taxed at 4% if rated 7,000 BTU per pound and over, and is taxed at 3% if rated under 7,000 BTU per pound. (MCA 15-35-103)

#### Coal Severance Tax

	<b>FY 90*</b>	<b>FY 91</b>	<b>FY 92</b>	<b>FY 93</b>	<b>FY 94*</b>
Number of producers	7	7	7	6	6
Number of exempt producers	1	1	1	1	1
Number of tons taxed	34,663,720	34,709,025	36,348,019	35,457,327	32,966,439
Average value per ton	\$7.40	\$7.65	\$7.75	\$7.49	\$8.05
Total Tax**	\$67,870,544	\$50,457,839	\$43,434,110	\$38,439,386	\$39,624,883

\* FY 90 total includes \$11 million in audit revenue; FY 94 total includes \$1.4 million in audit revenue.

\*\* Totals may not include all interest, penalties and accruals and, therefore, may not agree with revenues listed on page 4.

Coal Severance tax collections are deposited in a number of state accounts as outlined below (MCA 15-35-108).

#### Coal Severance Tax Distribution

	Percent Distribution		Dollar Distribution	
	FY 93	FY 94	FY 93	FY 94
General Fund	27.39	15.39	\$10,999,586	\$6,338,308
Public School Equalization	11.40	11.40	4,044,872	4,695,429
State Library	0.38	0.38	134,829	156,514
Highway Reconstruction Trust*	0.00	12.00	(1,281,600)	4,942,557
Conservation Districts	0.19	0.19	67,415	78,257
County Land Planning	0.38	0.38	134,829	156,514
Local Impact	6.65	6.65	2,359,509	2,739,000
Renewable Resources Bond	0.48	0.48	168,536	195,643
Water Development	0.48	0.48	168,536	195,643
Coal Trust	50.00	50.00	17,740,667	20,593,986
FWP	0	1.27	449,332	521,714
Arts Council Trust	0	0.63	225,165	261,379
Agriculture Act	0.76	0.76	269,658	313,029

\* FY 93 value represents funding correction for fourth quarter of FY 92.

#### Trust Funds

Of the coal severance tax collections, 50% is placed in the coal permanent trust fund. The permanent trust fund is composed of the following funds:

- Coal Severance Tax Bond Fund
- Treasure State Endowment Fund
- Coal Severance Tax Permanent Fund
- Coal Severance Tax Income Fund
- Coal Severance Tax School Bond Contingency Loan Fund

#### Principal and Interest on Trust Funds

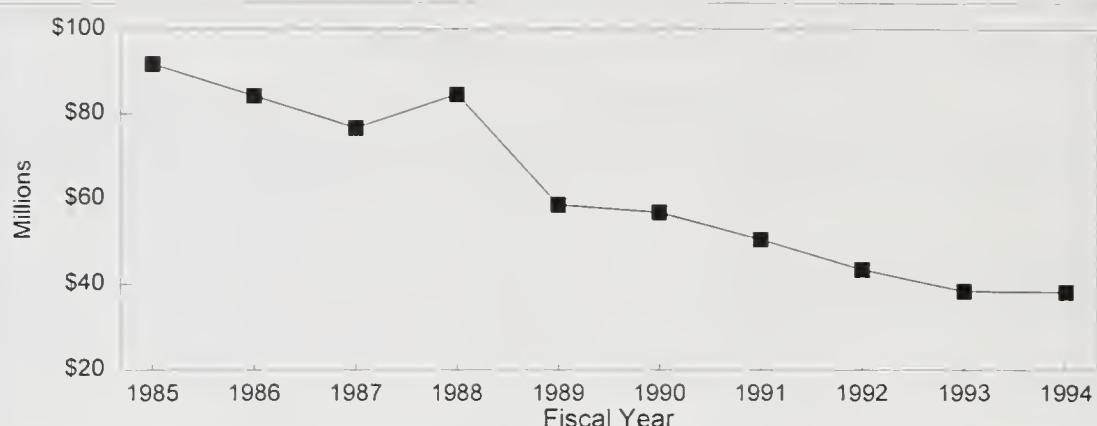
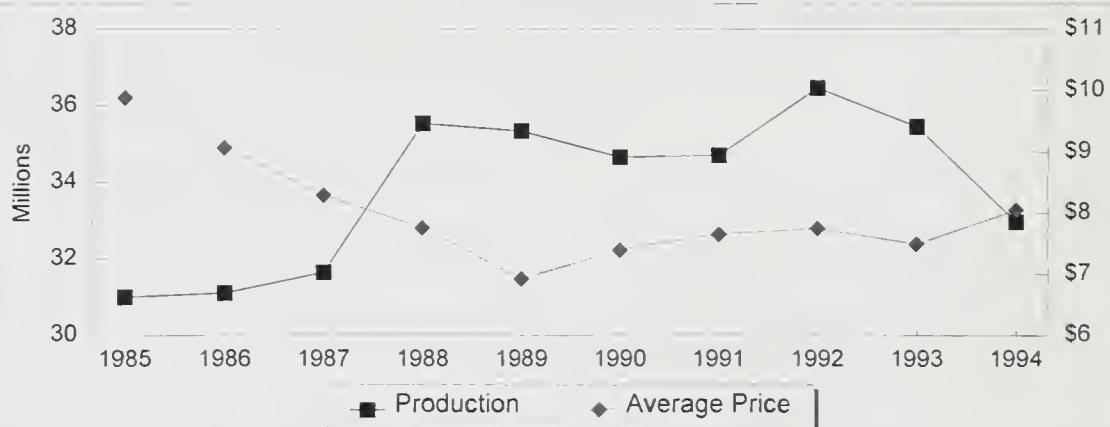
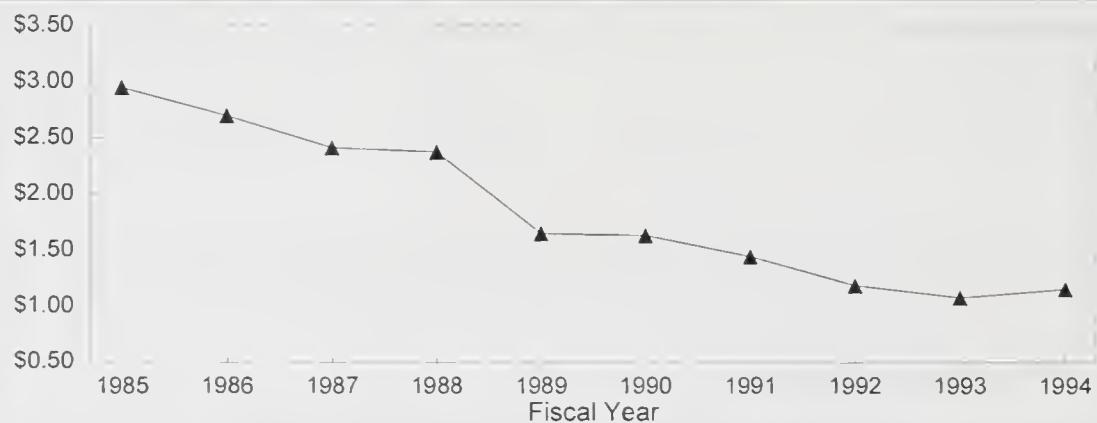
	Principal as of		Interest	
	6/30/93	6/30/94	FY 93	FY 94
Coal Severance Tax Bond Fund	\$ 40,928,550	\$ 10,257,124		
Treasure State Endowment Fund		20,520,830		\$ 9,809,476
Coal Severance Tax Permanent Fund	468,379,353	499,363,223	\$ 47,027,153	
Coal Severance Tax Income Fund		(32,611)		36,515,759
Coal Sev. Tax Sch. Bond Cont. Loan	<u>2,166,736</u>	<u>2,166,735</u>		
	<u>\$511,474,639</u>	<u>\$532,275,301</u>	<u>\$47,027,153</u>	<u>\$46,325,235</u>

Interest from the Coal Severance Tax Bond Fund, Coal Severance Tax Permanent Fund, Coal Severance Tax Income Fund, and Coal Severance Tax School Bond Contingency Loan Fund is distributed as follows (MCA 17-5-703):

- 15% to state equalization aid
- 85% to the state general fund

Interest from the Treasure State Endowment Fund is distributed as follows (MCA 17-5-703(4)):

- 100% to the treasure state endowment special revenue account to meet obligations of the state that are payable in accordance with MCA 90-6-710, the remainder must be retained in the treasure state endowment fund.

**Coal Severance Tax****Coal Production and Average Price****Average Tax Per Ton\***

\* Tax and Tax per Ton are net of 1992 accruals (see page 5) and 1990, 1994 audits.

### Oil Severance Tax (State)

Petroleum, mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value. Tertiary production is taxed at 2.5%. The gross value of the oil is determined by multiplying the total number of barrels produced each month by the average value at the mouth of the well. Government and allotted tribal royalties are exempt from the tax. Revenue from the oil severance tax is deposited in the state general fund. Previous tax incentives that applied to oil stripper wells and new production were terminated when oil prices reached contingency levels in August, 1990. Consequently, the distinction between stripper and new production is no longer relevant for net tax revenue figures. (MCA 15-36-101,103,112,120)

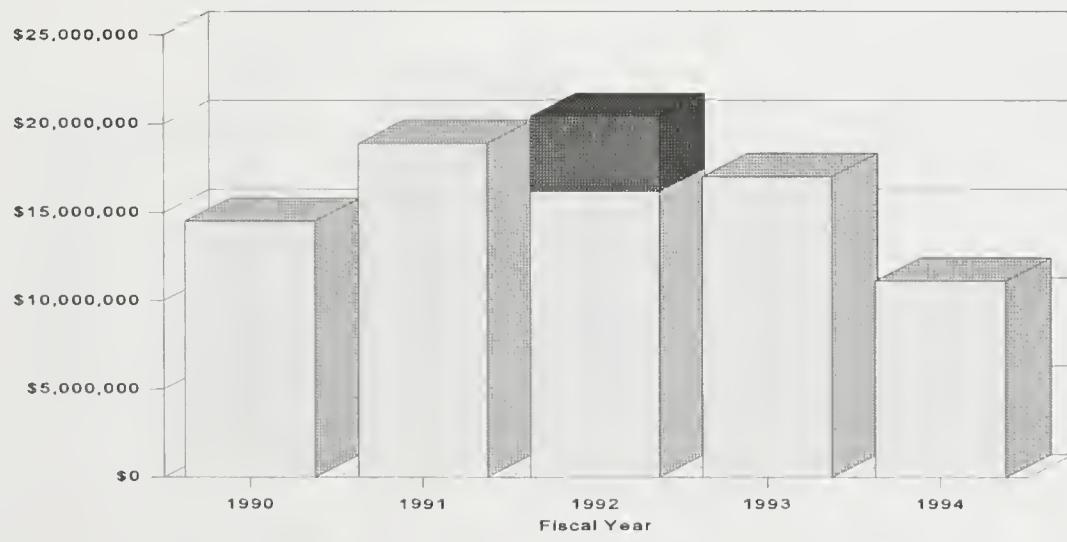
Beginning with production year 1994 and extending through 2001 there is a tax incentive for enhanced crude oil recovery projects certified by the Board of Oil and Gas Conservation. The tax rate for incremental production from secondary projects is 3%; for incremental production from tertiary projects the rate is 2%. This incentive is in effect provided that the price of West Texas intermediate crude oil is less than \$30 a barrel.

	<b>FY 90</b>	<b>FY 91</b>	<b>FY 92</b>	<b>FY 93</b>	<b>FY 94</b>
Number of barrels Produced*	17,137,147	18,255,679	19,302,010	17,999,702	17,224,037
Number of barrels Produced (Stripper)	2,346,821	1,100,603	NA	NA	NA
Number of barrels Produced (exempt/new)	1,114,886	289,320	NA	NA	NA
Value of oil per barrel	\$15	\$15	\$17	\$17	\$13
Total Tax**	\$14,510,149	\$18,885,901	\$20,427,115	\$17,037,621	\$11,125,518

\* Excludes production changes from amended returns

\*\* FY 92 total includes \$4,256,000 in accruals, see page 45.

### Oil Severance Tax



### Natural Gas Severance Tax (State)

Natural gas extracted in Montana is subject to a severance tax of 2.65% of total gross value. Gross value of natural gas is determined by multiplying the total number of cubic feet produced each month by the average value at the mouth of the well. Government and allotted tribal royalties are exempt from the tax. (MCA 15-36-101,103,120)

House Bill 776, enacted by the 1987 Legislature, designated a "stripper" well as a well which averaged less than 60 MCF (thousand cubic feet) per day during the last production year. For stripper wells, HB776 exempted from severance tax the first 30 MCF per day, and taxes the volume between 30 MCF and 60 MCF at 1.59% of gross taxable value. Revenue from the natural gas severance tax is deposited in the state general fund (MCA 15-36-121).

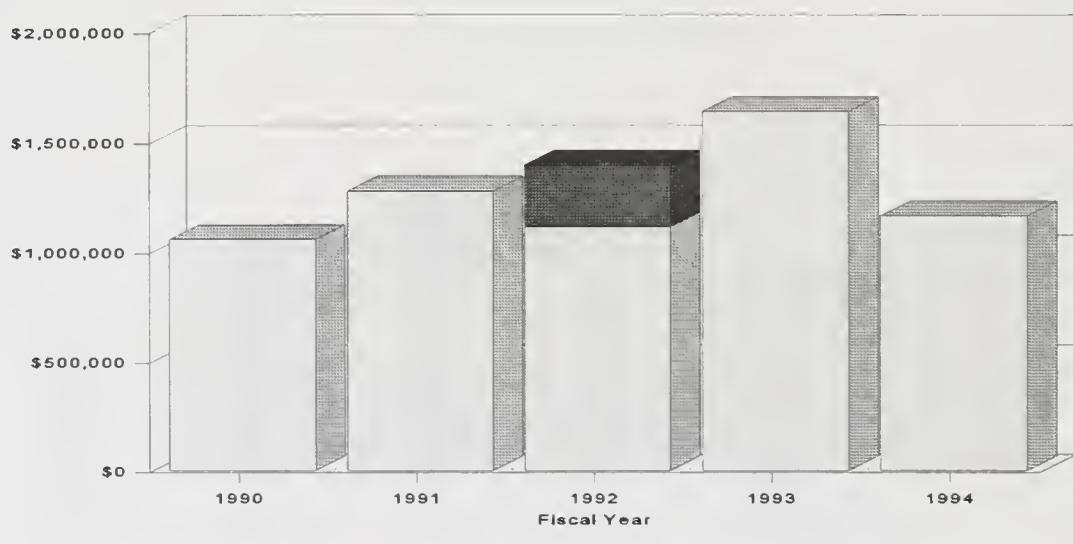
	FY 90	FY 91	FY 92	FY 93	FY 94
Number of gas producers	168	159	151	144	144
Sales of natural gas*					
Regular (mcf)	21,966,731	26,844,984	29,462,447	29,052,060	35,823,430
Regular (ngl)**	5,437,940	5,383,807	7,348,989	5,727,580	4,827,204
Stripper (mcf)	15,562,185	17,063,634	20,107,495	21,580,962	22,362,823
Stripper (ngl)	1,824,420	2,870,768	2,635,760	2,160,333	1,931,483
New/Exempt (mcf)	8,327,624	3,742,415	0	0	0
New/Exempt (ngl)	505,365	55,644	0	0	0
Total Tax***	\$1,057,277	\$1,277,368	\$1,395,778	\$1,638,965	\$1,163,071

\* Excludes refunded production

\*\* ngl refers to natural gas liquids.

\*\*\* FY 92 total includes \$283,000 in accruals, see page 45.

### Natural Gas Severance Tax



### Resource Indemnity and Groundwater Assessment Tax (RIGWAT)

All producers of nonrenewable resources are required to pay a resource indemnity tax at the following rates:

<u>Mineral</u>	<u>Tax</u>
Talc	\$25 plus 4% of gross value
Coal	\$25 plus 0.4% of gross value
Vermiculite	\$25 plus 2% of gross value
Quicklime	\$25 plus 10% of gross value
Other	\$25 plus 0.5% of gross value in excess of \$5,000

The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. Beginning July 1, 1993 and ending June 30, 1995, the tax collections are deposited 14.1% in a groundwater assessment account, 15% in the renewable resource grant and loan program, 15% to the reclamation and grants account, and the remainder to the trust fund. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment. (MCA 15-38-104, 106, 202)

#### Resource Indemnity and Groundwater Assessment Tax Collected by Mineral - (Net of Receivable and Refunds)

	<b>FY 93</b>	<b>FY 94</b>
Coal	\$ 1,264,489	\$ 1,189,713
Oil	\$ 1,640,370	\$ 1,269,939
Natural Gas	\$ 424,346	\$ 451,054
Metals*	\$ 974,827	\$ 837,336
Other	\$ 245,542	\$ 98,009
<b>Total</b>	<b>\$ 4,549,574</b>	<b>\$ 3,842,051</b>

\* Note: FY 93 metals includes \$911,671 and FY 94 metals includes \$966,400 allocated to RIGWAT from metal mines collections.

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#### RESOURCE INDEMNITY TRUST, PRINCIPAL, AND INTEREST

##### Principal of the trust as of:

June 30, 1993	\$86,890,369
June 30, 1994	\$89,313,612

##### Interest earned on the trust:

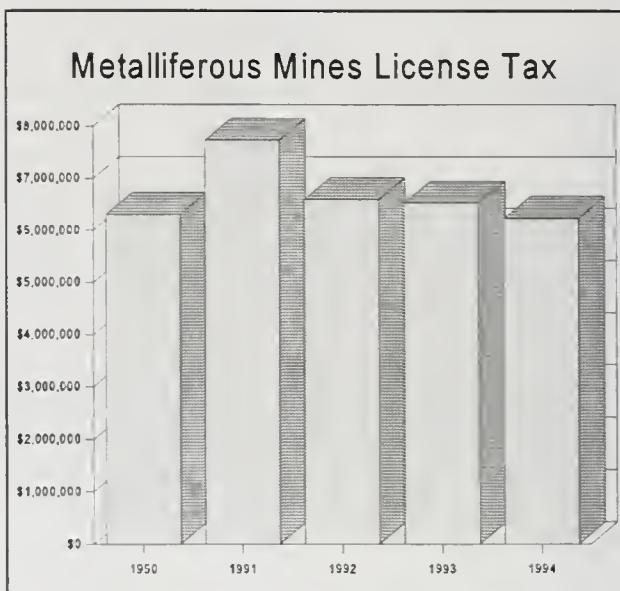
FY 93	\$8,805,583
FY 94	\$8,239,056

### Metalliferous Mines License Tax

Mining operations in which metal or gems are extracted are subject to a license tax which is based on the gross value of the product. The following rates became effective for taxable years beginning after December 31, 1988. (MCA 15-37-102, 103)

The first \$250,000 of gross value of concentrate shipped to a smelter, mill, or reduction work is exempt from taxation and the increment above \$250,000 is taxed at 1.81% of gross value. The first \$250,000 of gross value of gold, silver, or any platinum-group metal that is dore, bullion, or matte that is shipped to a refinery is exempt from taxation and the increment above \$250,000 is taxed at 1.6% of gross value.

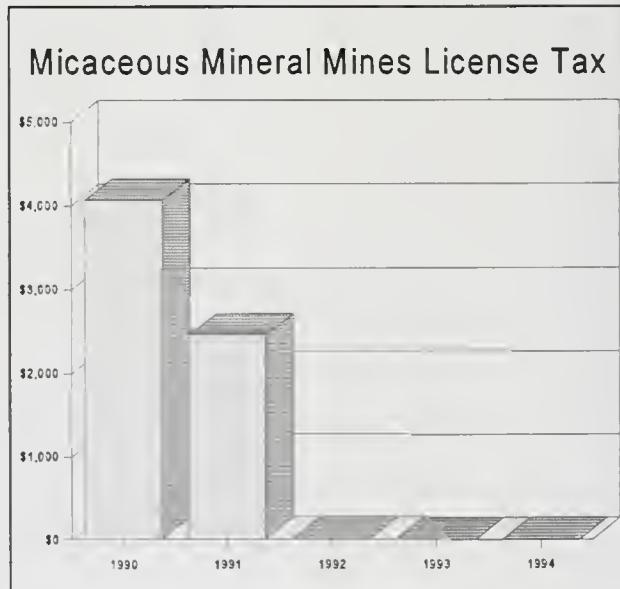
Of the revenue collected, 58% is deposited in the general fund, 1.5% in the hard-rock mining impact trust account, 15.5% to the resource indemnity trust fund, and 25% to the county or counties identified as experiencing fiscal and economic impacts under an impact plan. If no such plan has been prepared, 25% to the county in which the mine is located. (MCA 15-37-117)



	FY 90	FY 91	FY 92	FY 93	FY 94
Number of Producers	13	14	12	11	12
Gross value of taxable production	\$336,204,930	\$407,776,030	\$359,297,647	\$349,235,958	\$323,201,965
Total tax	\$6,306,356	\$7,739,030	\$6,595,467	\$6,521,076	\$6,229,683

### Micaceous Mineral Mines License Tax

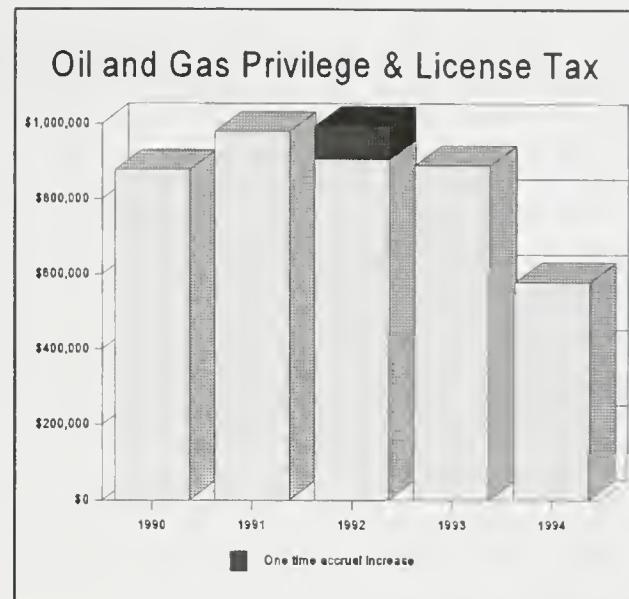
Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals pay a tax of 5¢ per ton of mineral mined, extracted, or produced. The tax collections are deposited in the general fund. (MCA 15-37-201, 207)



	FY 90	FY 91	FY 92	FY 93	FY 94
Number of Mines	1	0	0	0	0
Tons	77,539	0	0	0	0
Tax	\$4,067	\$2,456	\$0	\$0	\$0

### **Oil and Gas Producers' Privilege and License Tax**

Oil and gas producers pay a quarterly tax not over 2/10 of 1% of the market value of all oil and natural gas produced, stored or marketed within the state or exported from the state. The tax collections fund the operations of the Board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is 2/10 of 1%. (MCA 82-11-131)



	<b>FY 90</b>	<b>FY 91</b>	<b>FY 92</b>	<b>FY 93</b>	<b>FY 94</b>
Tax collected on oil	\$708,886	\$812,012	\$833,612	\$691,249	\$391,726
Tax collected on natural gas	165,162	159,153	151,556	192,054	179,920
Penalties	3,777	7,058	9,216	6,606	7,351
Total Collections*	\$877,825	\$978,223	\$994,384	\$889,909	\$578,997

\*FY 92 total includes \$90,000 in accruals, see page 45.

**B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES**

All of the revenue from the following natural resource property taxes is distributed in the same manner as other property tax revenue. The majority of this revenue goes to schools and county governments.

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**Local Government Severance Tax - Oil**

House Bill 28 (HB28), enacted in the 1989 special session of the Legislature provided that all oil wells which began production prior to July 1, 1985 be subject to uniform rates of taxation. The tax rate for regular oil production is 8.4% of the gross value of production. Wells which produce less than ten barrels per day are designated "stripper" wells and are taxed at 5.0% of total gross value. Persons holding a non-working (royalty) interest in the well are taxed at 12.5% of the gross value of cash paid, or production apportioned in-kind. Beginning January 1, 1994, incremental production from certified secondary recovery projects is taxed at 5%; incremental production from certified tertiary recovery projects is taxed at 3.3%. (MCA 15-36-101,112; 17-7-502.)

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**Local Government Severance Tax - Natural Gas**

The Local Government Severance Tax on natural gas (also established by HB28) applies to production from wells which began producing before July 1, 1985. The tax rate for regular natural gas production and for persons holding a non-working (royalty) interest is 15.25% of gross value. Wells which produce less than 60 MCF per day are designated "stripper" wells and are taxed at 10.0% of gross value. (15-36-101)

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**Oil Net Proceeds Tax**

Legislation passed during the 1985 regular session (SB390) fixed the tax rate on "new" oil production at a rate of 7% of gross value. "New" production is defined as oil from any well that began producing after June 30, 1985 or that has not produced during the previous five years. In addition, SB383 passed by the 1987 Legislature provided for an exemption for new oil production from net proceeds tax for 12 months. Beginning January 1, 1994 incremental production from certified secondary and tertiary recovery projects is taxed at 5% and 3.3% respectively. Beginning January 1, 1994, horizontally completed wells are exempt from the net proceeds tax for the first 18 months of production. (MCA 15-23-601;607;612.)

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**Natural Gas Net Proceeds Tax**

Legislation passed during the 1985 regular session (SB390) fixed the tax rate on "new" gas production at a rate of 12% of gross value. "New" production is defined as natural gas from any well that began producing after June 30, 1985 or that has not produced during the previous five years. In addition, SB383 passed by the 1987 Legislature provided for an exemption for new gas production from net proceeds tax for 12 months. (MCA 15-23-601;607;612.)

*Note: Any interests that are owned by federal, state, county, or municipal governments are exempt from taxation. Royalties received by an Indian tribe with respect to on-reservation oil and gas production pursuant to a lease entered into under the Indian Mineral Leasing Act of 1938 (25 U.S.C. 3969-3969 (1983)) are exempt from taxation.*

# LOCAL GOVERNMENT SEVERANCE TAX--OIL

1992 Production-FY 94 Distribution

	BBLs Extracted			Taxable Value			Taxes Levied			Tax Distribution*	
	Regular	Stripper	Royalty	Total	Regular	Stripper	Royalty	Total		Tax	Distribution*
<b>Big Horn</b>	2,343	46,067	3,061	51,471	635,193	3,151	28,055	4,572	35,778	24,434	
<b>Blaine</b>	31,633	147,866	24,578	204,077	2,783,551	38,909	99,166	42,127	180,203	115,317	
<b>Carbon</b>	511,377	13,793	43,938	569,108	8,861,875	666,906	12,801	83,312	763,019	1,054,222	
<b>Carter</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Daniels</b>	0	162	0	162	2,840	0	142	0	142	0	0
<b>Dawson</b>	204,618	3,324	13,997	221,939	4,095,761	317,378	3,071	32,003	352,453	497,262	
<b>Fallon</b>	3,830,856	11,048	306,033	4,147,937	67,759,282	5,250,915	9,893	631,317	5,892,125	6,162,137	
<b>Garfield</b>	25,182	8,810	4,044	38,036	625,238	34,516	7,398	8,297	50,211	53,030	
<b>Glacier</b>	119,737	655,520	91,785	867,042	14,587,753	172,807	549,569	192,393	914,769	1,503,084	
<b>Golden Valley</b>	0	345	23	368	6,170	0	289	49	338	55	
<b>Hill</b>	0	2,891	833	3,724	59,677	0	2,308	1,689	3,997	3,361	
<b>Liberty</b>	69,661	69,886	18,961	158,598	2,690,101	99,837	58,996	40,206	199,039	326,132	
<b>McCone</b>	29,724	11,863	8,391	49,978	836,774	40,045	10,859	17,859	68,762	114,088	
<b>Musselshell</b>	281,387	105,844	71,117	458,348	7,527,027	388,196	87,005	145,695	620,895	726,366	
<b>Petroleum</b>	3,506	46,885	5,080	55,471	945,058	4,709	40,142	10,769	55,620	77,117	
<b>Pondera</b>	12,594	206,726	32,640	251,960	4,180,268	16,564	171,758	68,491	256,812	489,008	
<b>Powder River</b>	265,892	33,821	39,860	339,573	6,731,957	443,749	32,194	100,670	576,612	567,735	
<b>Prairie</b>	38,483	0	2,268	40,751	674,661	53,547	0	4,650	58,197	38,763	
<b>Richland</b>	1,963,494	146,452	340,665	2,450,611	45,783,067	3,084,050	135,817	793,981	4,013,848	3,290,911	
<b>Roosevelt</b>	1,048,812	25,166	153,619	1,227,597	22,980,254	1,648,945	23,509	359,971	2,032,425	2,109,284	
<b>Rosbud</b>	444,563	60,209	67,418	572,190	9,489,728	619,923	49,549	139,838	809,310	339,484	
<b>Sheridan</b>	1,313,385	17,887	213,888	1,545,160	27,871,303	1,986,607	16,757	485,760	2,489,124	2,278,389	
<b>Teton</b>	0	87,128	14,903	102,031	1,651,332	0	70,559	30,020	100,579	121,772	
<b>Toole</b>	32,825	371,516	67,889	472,230	7,801,741	47,604	305,929	139,555	493,088	533,651	
<b>Valley</b>	170,760	0	15,639	186,399	3,116,227	239,784	0	32,708	272,491	85,547	
<b>Wibaux</b>	694,522	1,114	62,602	758,238	12,485,695	959,557	1,050	130,174	1,090,782	880,644	
<b>Yellowstone</b>	4,968	8,353	2,251	15,572	244,940	6,746	6,463	4,421	17,630	19,046	
<b>STATE</b>	<b>11,100,322</b>	<b>2,082,676</b>	<b>1,605,483</b>	<b>14,788,481</b>	<b>254,427,473</b>	<b>16,124,444</b>	<b>1,723,280</b>	<b>3,500,526</b>	<b>21,348,250</b>	<b>21,410,839</b>	

\* FY 94 distribution includes taxes paid, penalties and interest on tax, and interest earned by the state from temporarily investing the tax collection.

# LOCAL GOVERNMENT SEVERANCE TAX--OIL

1993 Production--FY 95 Distribution

	BBLs Extracted			Taxable Value			Taxes Levied			Estimated Distribution*
	Regular	Stripper	Royalty	Total	Regular	Stripper	Royalty	Total		
<b>Big Horn</b>	1,586	46,051	2,876	50,513	618,593	2,187	28,081	3,866	34,134	21,822
<b>Blaine</b>	27,817	137,088	23,465	188,370	2,142,122	28,369	76,947	33,182	138,498	83,054
<b>Carbon</b>	481,479	10,315	41,319	533,113	7,567,416	573,670	8,387	71,284	653,341	848,279
<b>Carter</b>	0	0	0	0	0	0	0	0	0	0
<b>Daniels</b>	0	0	0	0	0	0	0	0	0	0
<b>Dawson</b>	195,377	0	15,814	211,191	3,319,856	258,670	0	30,056	288,726	407,051
<b>Fallon</b>	3,373,666	16,136	270,254	3,660,056	50,679,389	3,918,027	12,098	474,280	4,404,406	4,680,791
<b>Garfield</b>	21,395	7,875	3,425	32,695	483,944	26,397	5,958	6,317	38,672	39,331
<b>Glacier</b>	138,620	625,690	83,852	848,162	12,570,647	173,511	463,661	153,978	791,150	1,251,441
<b>Golden Valley</b>	0	0	0	0	0	0	0	0	0	0
<b>Hill</b>	1,549	603	648	2,800	41,243	2,040	363	1,211	3,615	2,232
<b>Liberty</b>	66,853	77,934	21,846	166,633	2,456,557	83,644	57,070	39,924	180,638	296,645
<b>McCone</b>	23,664	7,003	6,141	36,808	505,519	26,101	5,560	10,450	42,111	76,739
<b>Musselshell</b>	290,267	76,829	68,538	435,634	6,776,551	358,979	74,604	126,365	559,948	590,343
<b>Petroleum</b>	3,171	43,719	4,187	51,077	791,438	3,791	34,102	8,034	45,926	60,708
<b>Pondera</b>	8,390	192,607	31,096	232,093	3,322,797	9,217	138,261	55,981	203,459	389,142
<b>Powder River</b>	216,842	11,084	27,769	255,695	4,257,194	303,787	9,027	57,519	370,332	360,657
<b>Prairie</b>	14,770	43	594	15,407	219,894	17,709	33	1,051	18,793	18,105
<b>Richland</b>	1,860,881	83,806	332,280	2,276,967	36,623,469	2,518,201	67,109	662,837	3,248,148	2,613,846
<b>Roosevelt</b>	1,000,518	29,152	141,255	1,170,925	18,803,360	1,348,033	23,168	286,500	1,657,700	1,753,265
<b>Rosebud</b>	382,376	48,032	60,246	490,654	7,373,293	484,150	35,350	112,826	632,326	251,618
<b>Sheridan</b>	1,178,552	28,135	202,122	1,408,809	21,754,113	1,526,849	22,088	391,948	1,940,885	1,763,240
<b>Teton</b>	0	76,774	12,903	89,677	1,252,808	0	53,582	22,645	76,228	92,751
<b>Toole</b>	33,907	290,413	54,842	379,162	5,386,105	43,727	204,253	97,560	345,540	372,242
<b>Valley</b>	149,191	0	13,880	163,071	2,439,967	187,341	0	26,214	213,556	64,520
<b>Wibaux</b>	653,309	1,511	57,214	712,034	9,897,405	761,993	1,196	100,267	863,456	712,154
<b>Yellowstone</b>	2,365	10,017	2,165	14,547	204,678	2,903	6,927	3,947	13,777	15,391
<b>STATE</b>	10,126,545	1,820,817	1,478,731	13,426,093	199,488,358	12,659,296	1,327,825	2,778,243	16,765,364	16,765,367

\* Estimated FY 95 distribution based on tax liability as filed for the 4 quarters of 1993.

# LOCAL GOVERNMENT SEVERANCE TAX--GAS

1992 Production--FY 94 distribution

## REPORT OF THE STATE DEPARTMENT OF REVENUE

	MCFs Extracted			Taxes Levied			Tax Distribution*		
	Regular	Stripper	Royalty	Total	Taxable Value	Regular	Stripper	Royalty	Total
Blaine	4,146,566	781,495	939,734	5,867,795	9,104,380	1,014,871	114,646	198,712	1,328,229
Carbon	528,660	89,710	57,064	675,434	1,375,796	174,646	13,264	14,936	202,845
Carter	0	0	0	0	0	0	0	0	0
Chouteau	511,504	151,350	91,242	754,096	971,026	99,094	20,729	17,376	137,199
Custer	0	66,098	11,489	77,587	289,949	0	25,170	5,834	31,003
Daniels	0	0	0	0	0	0	0	0	0
Dawson	0	4,175	599	4,774	3,055	0	267	58	326
Fallon	19,790	1,161,671	90,894	1,272,355	2,965,094	9,152	269,088	32,666	310,906
Fergus	0	26,265	2,472	28,737	39,310	0	3,592	517	4,109
Glacier	654,048	1,335,040	227,542	2,216,630	3,158,046	135,901	195,035	48,273	379,209
Golden Valley	55,795	12,935	14,005	82,735	100,688	10,891	1,654	1,942	14,487
Hill	2,224,322	463,620	443,640	3,131,582	4,543,687	496,023	64,814	98,049	638,885
Liberty	716,197	840,120	248,421	1,804,738	2,397,658	142,436	113,070	50,775	306,281
Phillips	99,824	5,087,325	766,657	5,953,806	14,699,105	32,129	1,238,000	321,535	1,591,664
Pondera	3,665	168,152	25,159	196,976	231,959	743	19,735	4,535	25,013
Powder River	84,049	0	14,646	98,695	165,109	21,443	0	3,736	25,179
Prairie	0	54	5	59	1,518	0	140	18	158
Richard	506,633	333,806	127,794	968,233	1,216,667	99,145	40,454	24,704	164,303
Roosevelt	183,861	97,241	49,247	330,349	205,620	15,949	7,166	4,480	27,595
Sheridan	347,210	129,550	59,824	536,584	424,220	40,213	10,683	8,189	59,085
Stillwater	132,842	28,252	36,529	197,623	249,771	25,949	4,322	5,550	35,821
Teton	0	0	0	0	0	0	0	0	0
Toole	1,013,502	2,064,828	465,680	3,544,010	4,730,746	221,961	267,699	91,237	380,897
Valley	0	485,997	42,523	528,520	959,504	0	88,472	11,405	99,877
Wibaux	0	11,985	1,004	12,989	337,731	0	31,164	3,980	35,143
STATE	11,228,468	13,339,669	3,716,170	28,284,307	48,170,639	2,540,546	2,529,161	948,506	6,018,213

\* FY 94 distribution includes taxes paid, penalties and interest on tax, and interest earned by the state from temporarily investing the tax collection.

## LOCAL GOVERNMENT SEVERANCE TAX--GAS

1993 Production--FY 95 Distribution

	MCFs Extracted			Taxes Levied			Estimated* Distribution			
	Regular	Stripper	Royalty	Total	Taxable Value	Regular	Stripper	Royalty	Total	
Blaine	4,103,578	747,777	870,255	5,721,610	9,317,825	1,044,627	117,881	196,573	1,359,081	1,237,173
Carbon	535,367	43,069	53,877	632,313	1,349,666	180,222	6,461	15,748	202,432	168,052
Carter	0	0	0	0	0	0	0	0	0	0
Chouteau	479,009	156,856	88,423	724,288	951,577	94,956	21,742	17,003	133,701	134,023
Custer	13,624	39,692	7,811	61,127	112,230	3,907	7,194	2,237	13,338	36,201
Daniels	0	0	0	0	0	0	0	0	0	0
Dawson	0	0	0	0	0	0	0	0	0	0
Fallon	113,740	1,258,610	108,876	1,481,226	3,513,824	28,815	306,402	39,780	374,997	346,520
Fergus	0	22,494	2,500	24,994	26,986	0	2,429	412	2,840	5,373
Glacier	602,632	1,274,620	217,532	2,094,784	3,001,651	126,520	186,767	46,112	359,699	487,217
Golden Valley	47,723	12,093	15,244	75,060	93,387	10,023	1,574	1,819	13,415	13,286
Hill	1,989,351	449,807	390,703	2,829,861	4,602,127	497,865	69,208	98,417	665,490	931,736
Liberty	798,924	757,270	237,316	1,793,510	2,378,064	160,073	101,051	48,479	309,603	290,848
Phillips	153,771	5,517,505	432,393	6,103,669	14,205,094	42,656	1,293,616	150,857	1,487,128	1,534,606
Pondera	5,548	178,652	27,393	211,533	242,586	1,051	20,381	4,862	26,294	33,348
Powder River	220,650	0	38,448	259,098	458,315	59,522	0	10,371	69,893	5,618
Prairie	0	13	4	17	2,001	0	185	24	208	3
Richland	571,090	325,089	154,450	1,050,629	1,647,100	130,552	54,263	37,880	222,695	69,374
Roosevelt	200,465	116,213	51,280	367,958	293,597	23,598	9,868	6,127	39,593	19,678
Sheridan	344,377	107,354	60,672	512,403	453,212	45,447	8,927	10,053	64,428	29,321
Stillwater	115,666	8,992	29,008	153,666	188,457	23,447	1,150	3,539	28,136	44,840
Teton	0	0	0	0	0	0	0	0	0	0
Toole	869,686	2,110,296	454,174	3,434,156	4,532,883	189,966	270,563	88,689	549,219	518,057
Valley	0	379,332	32,514	411,846	714,723	0	65,928	8,455	74,383	136,998
Wibaux	0	3,157	265	3,422	444,845	0	41,047	5,242	46,289	590
STATE	11,165,201	13,508,891	3,273,138	27,947,230	48,530,150	2,663,249	2,586,637	792,977	6,042,864	6,042,862

\* Estimated FY 95 distribution based on tax liability as filed for the 4 quarters of 1993.

**Gas Net Proceeds - New Production****1992 Production**

County		MCF or Gal Extracted	Gross Value	Net Proceeds	Royalty Interests	Total	
						Amount Taxable	Total Tax
Blaine	Gas	6,802,298	\$12,194,907	\$10,209,731	\$1,687,305	\$11,897,036	\$1,427,635
Carbon	Gas	253,043	376,456	313,458	55,700	369,158	44,297
	NGL	160,911	67,594	62,482	2,177	64,659	7,759
Chouteau	Gas	102,694	163,404	137,592	15,188	152,780	18,338
Fallon	Gas	156,704	365,584	323,308	29,727	353,035	42,364
Fergus	Gas	49,789	70,838	58,529	3,891	62,420	7,459
Glacier	Gas	314,352	420,752	365,912	44,099	410,011	49,200
	NGL	90,432	26,410	23,048	2,625	25,673	3,083
Golden Valley	Gas	5,631	6,328	5,046	1,281	6,327	759
Hill	Gas	4,052,787	7,200,262	6,128,685	884,178	7,012,863	841,544
Liberty	Gas	89,430	127,118	107,522	19,657	127,179	15,263
Phillips	Gas	1,737,880	5,136,898	3,803,547	789,912	4,593,459	551,216
Pondera	Gas	76,338	87,999	76,578	10,425	87,003	10,440
Richland	Gas	184,354	170,730	145,099	21,186	166,285	19,955
	NGL	810,772	136,707	115,961	17,607	133,568	16,028
Roosevelt	Gas	42,124	17,993	14,944	2,991	17,935	2,152
	NGL	59,007	4,096	3,446	650	4,096	491
Sherridan	Gas	36,219	29,684	25,128	2,688	27,816	3,338
	NGL	26,115	592	488	90	578	69
Stillwater	Gas	81,450	94,043	81,721	10,320	92,041	11,045
Toole	Gas	2,876,683	3,640,197	3,032,689	525,516	3,558,205	426,964
	NGL	11,123	3,240	2,833	390	3,223	385
Wibaux	Gas	10,166	43,063	37,581	3,148	40,729	4,887
<b>State Total</b>	<b>Gas</b>	<b>16,871,942</b>	<b>\$30,146,256</b>	<b>\$24,867,070</b>	<b>\$4,107,212</b>	<b>\$28,974,282</b>	<b>\$3,476,856</b>
	<b>NGL</b>	<b>1,158,360</b>	<b>\$238,639</b>	<b>\$208,258</b>	<b>\$23,539</b>	<b>\$231,797</b>	<b>\$27,815</b>

**1993 Production**

County		MCF or Gal Extracted	Gross Value	Net Proceeds	Royalty Interests	Total	
						Amount Taxable	Total Tax
Blaine	Gas	5,851,922	\$9,986,788	\$8,358,640	\$1,337,897	\$9,696,537	\$1,163,586
Carbon	Gas	212,656	325,210	271,977	45,685	317,662	38,119
	NGL	119,308	48,384	45,259	2,212	47,471	5,697
Chouteau	Gas	95,267	133,836	113,412	11,348	124,760	14,974
Fallon	Gas	165,952	536,712	477,789	44,257	522,046	62,646
Fergus	Gas	50,179	54,117	43,891	3,983	47,874	5,745
Glacier	Gas	408,087	570,017	491,644	57,272	548,916	65,869
	NGL	117,486	33,747	29,308	3,327	32,635	3,915
Hill	Gas	3,233,445	5,786,130	4,900,785	716,094	5,616,879	674,028
Liberty	Gas	145,714	194,280	162,958	29,314	192,272	23,072
Phillips	Gas	2,565,109	7,815,220	6,539,575	466,666	7,006,241	840,748
Pondera	Gas	65,735	74,219	64,302	7,731	72,033	8,644
Powder River	Gas	188,024	331,222	273,259	57,964	331,223	39,747
Richland	Gas	211,728	271,462	228,317	35,309	263,626	31,635
	NGL	582,753	123,938	104,810	16,153	120,963	14,516
Roosevelt	Gas	26130	17,676	14,351	3,290	17,641	2,117
	NGL	53122	3,745	3,202	543	3,745	449
Sherridan	Gas	26,760	24,943	21,066	2,051	23,117	2,774
	NGL	18,336	281	232	43	275	33
Stillwater	Gas	59,034	69,380	61,053	8,327	69,380	8,326
Sweet Grass	Gas	174,428	206,372	180,564	22,604	203,168	24,380
Toole	Gas	3,232,368	3,916,664	3,252,721	571,069	3,823,790	459,194
	NGL	11,919	3,453	3,022	412	3,434	415
Wibaux	Gas	11,741	65,685	59,201	5,233	64,434	7,732
<b>State Total</b>	<b>Gas</b>	<b>16,724,279</b>	<b>\$30,379,933</b>	<b>\$25,515,505</b>	<b>\$3,426,094</b>	<b>\$28,941,599</b>	<b>\$3,473,336</b>
	<b>NGL</b>	<b>902,924</b>	<b>\$213,548</b>	<b>\$185,833</b>	<b>\$22,690</b>	<b>\$208,523</b>	<b>\$25,025</b>

### Oil Net Proceeds - New Production

County	BBL Extracted	1992 Production			Total Amount Taxable	Total Tax
		Gross Value	Net Proceeds	Royalty Interests		
Big Horn	3,475	45,687	39,453	6,233	45,686	3,198
Blaine	90,239	1,258,771	1,043,958	148,732	1,192,690	83,488
Carbon	101,442	1,748,516	1,474,699	59,825	1,534,524	107,431
Daniels	25,148	389,976	317,863	72,113	389,976	27,298
Dawson	44,541	831,161	713,773	44,069	757,842	53,049
Fallon	905,856	14,915,501	13,127,819	1,251,190	14,379,009	1,006,531
Garfield	1,330	20,841	18,132	0	18,132	1,269
Glacier	2,838	48,336	41,358	4,479	45,837	3,207
Liberty	142	2,375	1,879	348	2,227	156
Musselshell	18,522	285,812	239,303	46,509	285,812	20,007
Petroleum	12,475	199,603	166,552	33,051	199,603	13,972
Pondera	5,602	91,583	76,854	11,125	87,979	6,158
Prairie	59,100	989,798	841,329	24,744	866,073	60,625
Richland	644,030	11,884,136	9,924,606	1,672,877	11,597,483	811,824
Roosevelt	74,386	1,409,713	1,142,015	178,484	1,320,499	92,435
Rosebud	18,616	304,674	266,590	26,460	293,050	20,514
Sheridan	279,570	5,095,939	4,247,197	651,461	4,898,658	342,906
Teton	2,745	46,934	40,861	6,073	46,934	3,285
Toole	53,029	895,078	742,949	112,971	855,920	59,914
Valley	57,591	1,002,173	817,165	168,145	985,310	68,972
Wibaux	79,029	1,276,664	1,114,114	93,296	1,207,410	84,519
Yellowstone	30,355	494,349	413,602	79,401	493,003	34,510
<b>State Total</b>	<b>2,510,061</b>	<b>\$43,237,620</b>	<b>\$36,812,071</b>	<b>\$4,691,586</b>	<b>\$41,503,657</b>	<b>\$2,905,268</b>

### 1993 Production

County	BBL Extracted	1993 Production			Total Amount Taxable	Total Tax
		Gross Value	Net Proceeds	Royalty Interests		
Big Horn	41,874	540,321	466,761	73,559	540,320	37,822
Blaine	169,793	2,013,417	1,681,726	264,937	1,946,663	136,266
Carbon	91,094	1,452,389	1,226,396	48,917	1,275,313	89,272
Daniels	20,298	297,441	239,144	58,297	297,441	20,821
Dawson	51,624	811,179	695,808	34,698	730,506	51,135
Fallon	1,094,226	14,906,888	13,299,066	1,152,695	14,451,761	1,011,623
Garfield	1,032	15,461	13,451	0	13,451	942
Glacier	10,229	140,727	118,831	20,591	139,422	9,760
Liberty	72	1,114	881	163	1,044	73
Musselshell	13,280	178,071	150,563	26,830	177,393	12,417
Petroleum	10,844	156,199	130,317	25,882	156,199	10,934
Pondera	6,046	86,006	70,335	12,693	83,028	5,812
Prairie	46,465	641,504	545,279	16,037	561,316	39,292
Richland	647,739	10,277,962	8,545,010	1,506,241	10,051,251	703,587
Roosevelt	154,021	2,381,616	1,903,067	318,500	2,221,567	155,509
Rosebud	18,243	276,021	241,227	33,784	275,011	19,251
Sheridan	283,563	4,333,238	3,585,705	581,164	4,166,869	291,681
Teton	4,404	65,505	55,844	9,661	65,505	4,585
Toole	77,961	1,142,944	959,517	131,473	1,090,990	76,369
Valley	86,175	1,313,784	1,066,876	190,188	1,257,064	87,994
Wibaux	69,299	951,221	830,105	67,873	897,978	62,858
Yellowstone	23,871	352,996	295,417	56,177	351,594	24,612
<b>State Total</b>	<b>2,922,153</b>	<b>\$42,336,004</b>	<b>\$36,121,326</b>	<b>\$4,630,360</b>	<b>\$40,751,686</b>	<b>\$2,852,615</b>

### **Coal Gross Proceeds Tax**

Before 1989, the coal gross proceeds tax was determined by calculating a taxable value of the coal (45% of gross proceeds) and then applying the mill levies of all applicable taxing jurisdictions. Legislation passed during the 1989 special session established a statewide 5% flat tax on coal gross proceeds. The gross proceeds of coal are determined by multiplying the number of tons produced times the contract sales price.

	<b>Tons Extracted</b>	<b>Gross Value</b>	<b>Contract Sales (Gross Proceeds)</b>	<b>Taxes Assessed</b>
<b>1992 Production</b>	36,336,167	\$381,721,975	\$269,320,892	\$13,466,045
<b>1993 Production</b>	33,020,297	\$381,327,111	\$264,733,072	\$13,232,122

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### **Metal Mines Gross Proceeds Tax**

For property tax purposes, metal mines are valued on their gross proceeds with no deductions allowed for *extraction* costs. Total gross proceeds means the monetary payment or value of the refined metal received by the mining company from the metal trader, smelter, roaster or refinery. The taxable value of metal mines is equal to 3% of annual gross proceeds. This amount is then subject to local mill levies in the jurisdictions in which the taxable value of the mining operation is allocated. Metal mines that produce less than 20,000 tons of ore in a year are exempt from property taxation on one-half of the merchantable value.

	<b>Gross Value</b>	<b>Taxable Value</b>
<b>1992 Production</b>	\$352,239,025	\$ 10,560,872
<b>1993 Production</b>	\$323,390,566	\$ 9,696,392

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### **Miscellaneous Mines Net Proceeds Tax**

Miners of gem, vermiculite, bentonite, talc, limerock, gypsum, phosphate, silica, chlorite, and any other mineral except coal, travertine, building stone, and metals must file the miscellaneous mines tax. For property tax purposes, the taxable value is equal to 100% of the annual net proceeds. Net proceeds are determined by subtracting from the gross yield or value, specific costs allowed by statute, except for talc, vermiculite, and quicklime. For talc, vermiculite, and quicklime the gross yield or value is arrived at by multiplying the number of tons extracted, produced, and treated or sold by a specific price calculated each year by statute. This value becomes the net proceeds for these three minerals. The net proceeds or taxable value amounts are then subject to local mill levies in the jurisdictions in which the mining operation is located.

	<b>Tons/Carats Extracted</b>	<b>Gross Value</b>	<b>Net Proceeds</b>	<b>Royalty Interests</b>	<b>Total Amt Taxable</b>
<b>1992</b>	2,954,372	\$20,136,999	\$5,138,847	\$193,249	\$5,332,096
<b>1993</b>	2,277,993	\$14,822,546	\$3,819,393	\$124,582	\$3,943,975

Coal Gross Proceeds and Miscellaneous Mines Net Proceeds Production

<u>County</u>	<u>Mineral</u>	<u>1992 Production</u>		<u>1993 Production</u>
		<u>Tons/Carats</u>	<u>Extracted</u>	<u>Tons/Carats</u>
Beaverhead	Silica	73,504		8,900
Big Horn	Coal	19,224,169		18,030,719
Broadwater	Limestone	527,446		425,093
Carbon	Bentonite	54,173		29,459
	Limestone	380,744		0
Carter	Bentonite	407,707		378,621
Gallatin	Limestone	531,539		535,051
Granite	Sapphire	5,125		5,000
Jefferson	Limestone	399,988		460,497
	Silica	589		0
Judith Basin	Sapphire	11,602		150
Madison	Chlorite	10,513		0
	Talc	422,646		351,451
Missoula	Other Misc.	0		200
Musselshell	Coal	0		12,180
Park	Travertine	0		841
Powell	Phosphate	128,797		82,730
Richland	Coal	243,686		282,259
Rosebud	Coal	16,868,312		14,695,139
Total		39,290,540		35,298,290

## V. OTHER TAXES, LICENSES AND SERVICES

### Workers' Compensation Payroll Tax

For FY93, employers paid a 0.28% tax on workers' compensation covered payroll in addition to regular workers' compensation insurance premiums. The revenue from this tax went to a workers' compensation tax account in the state special revenue fund for bond repayment. Any surplus was used to reduce the unfunded liability in the state fund incurred for claims for injuries that occurred prior to July 1, 1990.

FY 92*	FY 93
\$14,067,435	\$15,436,795

\* FY 92 total includes \$2,263,676 in accruals, see page 45.

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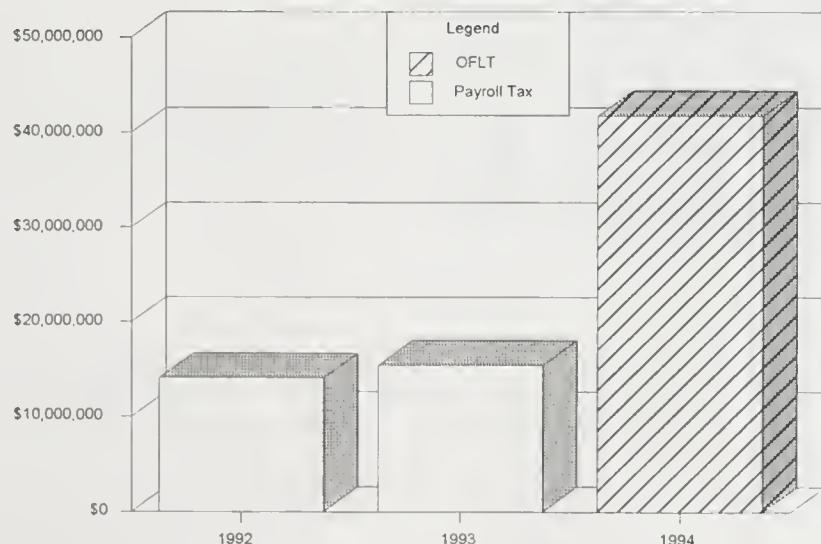
### Old Fund Liability Tax

Effective July 1, 1993 the Old Fund Liability Tax replaced the Workers' Compensation Payroll Tax. For FY94, employers paid a 0.5% tax on payroll and employees paid a 0.2% tax, with some exceptions. The self-employed paid a 0.1% tax for tax year 1993 and 0.2% for tax year 1994. The revenue from this tax goes to the workers' compensation tax account in the state special revenue fund for bond repayment. Any surplus must be used to reduce the unfunded liability in the state fund incurred for claims for injuries that occurred prior to July 1, 1990. (MCA 39-71-2505)

FY 94
\$41,771,588

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### Payroll and Old Fund Liability Taxes

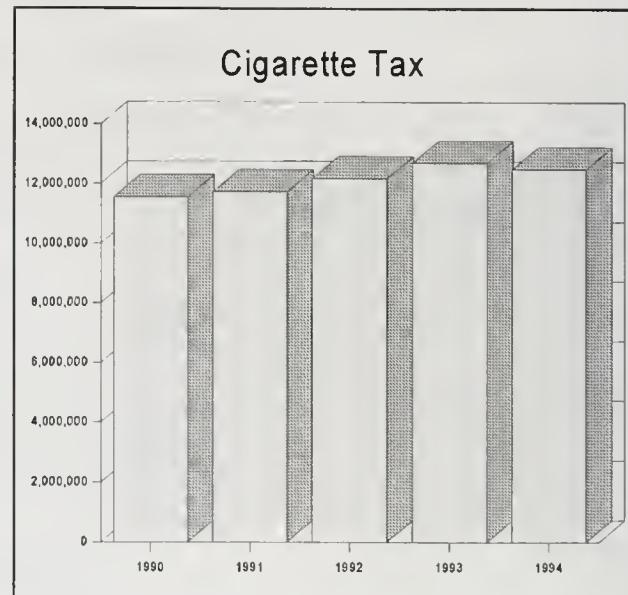


### Cigarette Tax

Cigarette wholesalers in the state pre-collect a tax of 18¢ per package of 20 cigarettes. The tax is then included in the retail price of the cigarettes. A tax insignia must be affixed to each package by the wholesaler who is entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and pre-collecting the tax on behalf of the State of Montana:

- 1) 6% for up to 2,580 cartons purchased in any calendar month;
- 2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
- 3) 3% for purchases in excess of 5,160 cartons in any calendar month.

Beginning August 15, 1993 11.11% of the collections go to state veterans' nursing homes, the remainder goes to the long-range building program: 79.75% to debt service and 20.25% to capital projects. (MCA 16-11-119;17-5-408.)




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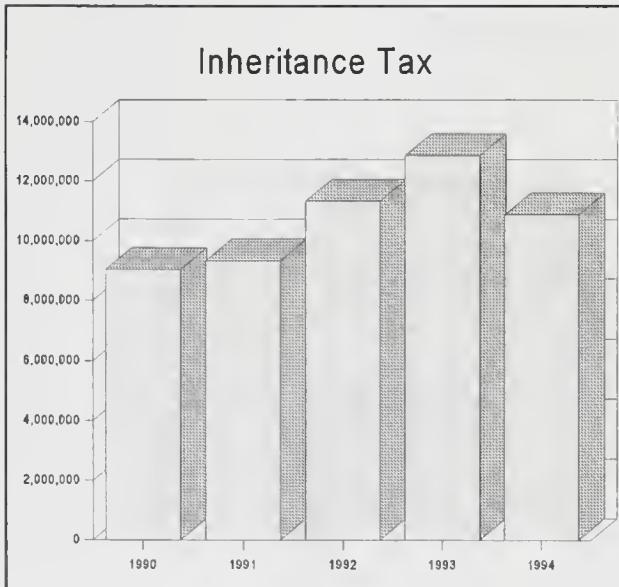
FY 90	FY 91	FY 92	FY 93	FY 94
\$11,567,081	\$11,733,190	\$12,172,863	\$12,698,194	\$12,495,504

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### Inheritance Tax

An inheritance or succession tax is paid by the recipient of any decedent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively). The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under \$25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of \$25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the general fund. (MCA 72-16-321, 322.)




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FY 90	FY 91	FY 92	FY 93	FY 94
\$9,049,129	\$9,339,854	\$11,338,204	\$12,869,460	\$10,885,745

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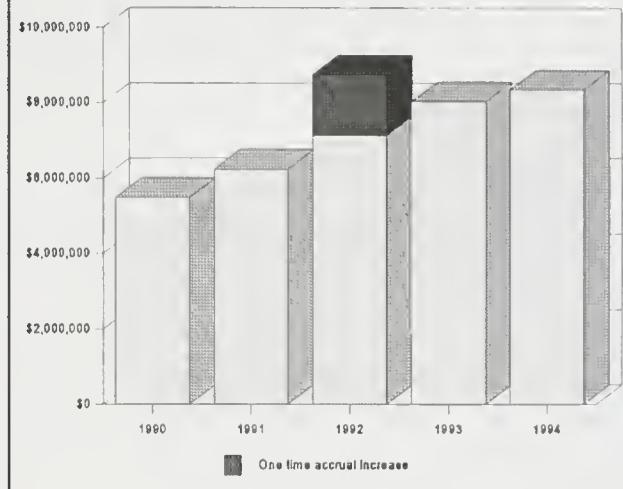
### Accommodations Tax

A tax is imposed on users of overnight lodging facilities. This tax is 4% of the accommodation charge and is collected by the owner or operator of the facility. The tax went into effect July 1, 1987.

Proceeds from the tax are deposited in a state special revenue fund to the credit of the Department of Revenue. After the department administrative costs are paid and the amount of tax paid by state agencies for in-state lodging is deposited in the general fund, the balance is distributed: 1% to the Montana historical society, 2.5% to the university system for the Montana travel research program. Effective fiscal year 1994 6.5% goes to the Department of Fish, Wildlife and Parks for maintenance of facilities. Of the balance, 75% goes to the Department of Commerce for its direct use and the rest goes to various regional nonprofit tourism corporations unless that particular city-county area collects in excess of \$140,000 in proceeds annually. In this instance, half of the amount available for distribution to the nonprofit tourism corporation would instead go to a nonprofit convention and visitors bureau in that city-county region. (MCA 15-65-111.)

<b>FY 90</b>	<b>FY 91</b>	<b>FY 92*</b>
\$5,488,764	\$6,237,422	\$8,762,356

### Accommodations Tax



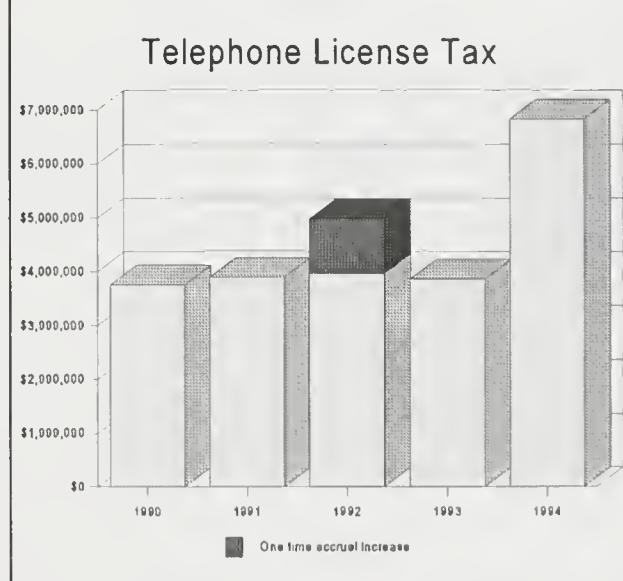
\* FY 92 total includes \$1,643,948 in accruals, see page 45.

### Telephone Company License Tax

All gross revenue, in excess of \$250 per quarter, derived from any telephone business in Montana is subject to a license tax of 1.8%. Gross revenue does not include carrier access revenue; revenue from certain sales of telephone services; revenue from equipment sales, leases, repairs, installations and maintenance; and customer access line charges assessed under Federal Communications Commission orders or rules. License taxes collected are deposited in the general fund. (MCA 15-53-101.)

Number of Accounts	Gross Revenue	Total tax paid (including penalty and interest)
FY 90	21	\$215,141,632
FY 91	35	\$224,779,837
FY 92*	55	\$272,842,706
FY 93	88	\$241,762,217
FY 94**	112	\$221,647,590

### Telephone License Tax



\* FY 92 total includes \$1,019,000 in accruals, see page 45.

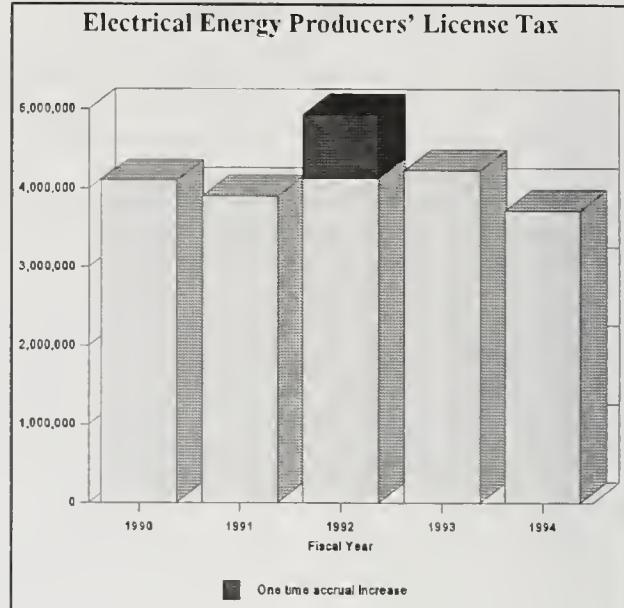
\*\* FY 94 total includes a one-time increase due to substantial audit collections.

### Electrical Energy Producers' License Tax

A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is \$.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are deposited in the general fund. (MCA 15-51-101.)

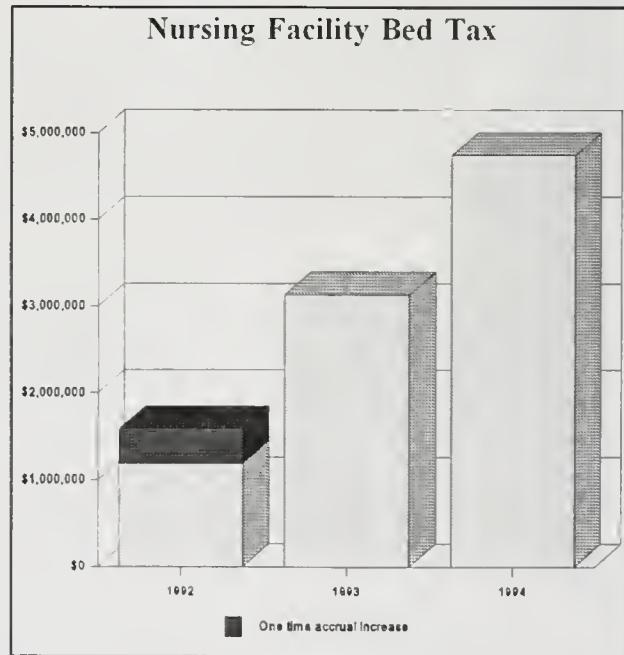
	Number of electrical energy generators	Kilowatt hours generated	Total tax paid (including penalty and interest)
FY 90	7	21,849,722,787	\$4,100,543
FY 91	7	20,407,495,125	\$3,906,194
FY 92*	7	21,801,377,214	\$4,937,510
FY 93	10	21,141,635,189	\$4,232,200
FY 94	10	21,298,816,655	\$3,728,365

\* FY 92 total includes \$809,000 in accruals, see page 45.



### Nursing Facility Bed Tax

Nursing facilities in Montana pay a utilization fee of \$2 for each occupied bed day for FY 93 and FY 94. (The fee increases to \$2.80 in FY 95.) Bed days paid directly by a friend, relative or patient are exempt for FY 93. Effective FY 94 all bed days are subject to the tax. FY 93 revenue must be deposited in the general fund. Revenues for FY 94 and after must be deposited in the nursing facility special revenue account. (MCA 15-60-102.)

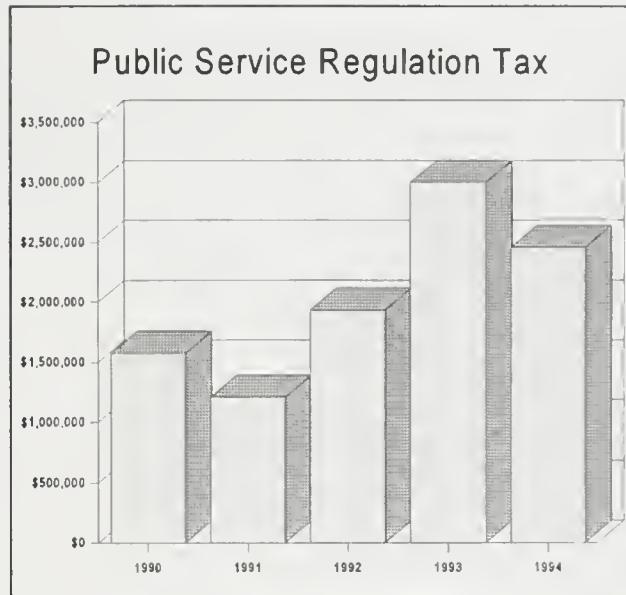


FY 92*	FY 93	FY 94
\$1,587,432	\$3,131,331	\$4,739,833

\* FY 92 total includes \$400,000 in accruals, see page 45.

### Department of Public Service Regulation Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly tax on gross revenues excluding revenues from sales to other regulated companies for resale. The tax rate is set annually for the succeeding fiscal year. All collections are deposited in a state special revenue fund. (MCA 69-1-402.)



**FY 90**  
\$1,571,595

**FY 91**  
\$1,206,887

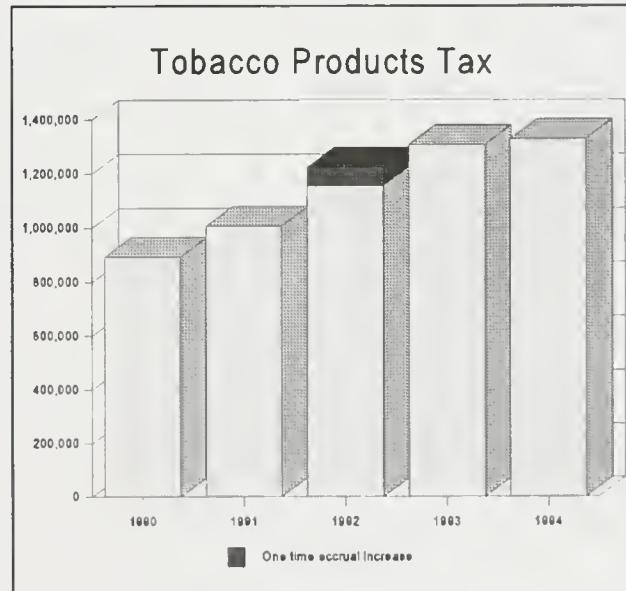
**FY 92**  
\$1,934,214

**FY 93**  
\$3,000,673

**FY 94**  
\$2,455,541

### Tobacco Products Tax

All tobacco products, excluding cigarettes, are subject to a tax of 12 1/2% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the long-range building program debt service fund. (MCA 16-11-202.)



**FY 90**  
\$893,111

**FY 91**  
\$1,006,909

**FY 92\***  
\$1,224,587

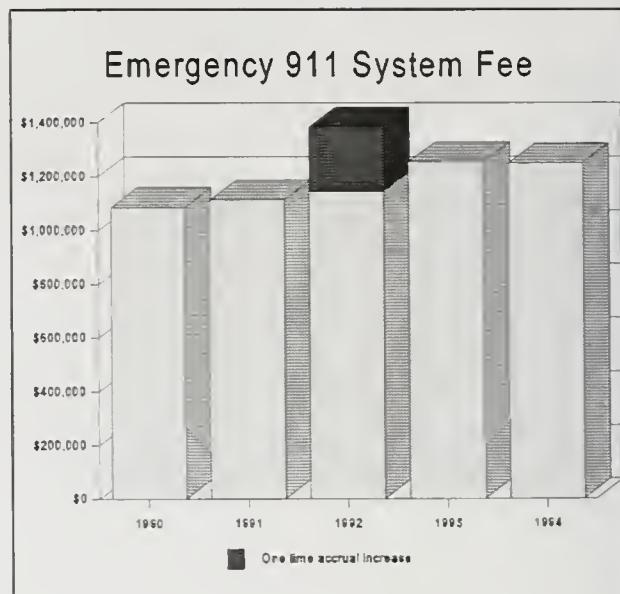
**FY 93**  
\$1,308,951

**FY 94**  
\$1,328,908

\* FY 92 total includes \$70,000 in accruals, see page 45.

### Statewide Emergency Telephone 911 System Fee

A fee of 25 cents a month per access line on each service subscriber in the state is imposed on the amount charged for telephone exchange access services. Services that the state is prohibited from taxing and coin operated public telephones are exempt from this fee. The revenue from this fee is deposited in a special revenue fund for the development of emergency 9-1-1 systems in the state. (MCA 10-4-201.)

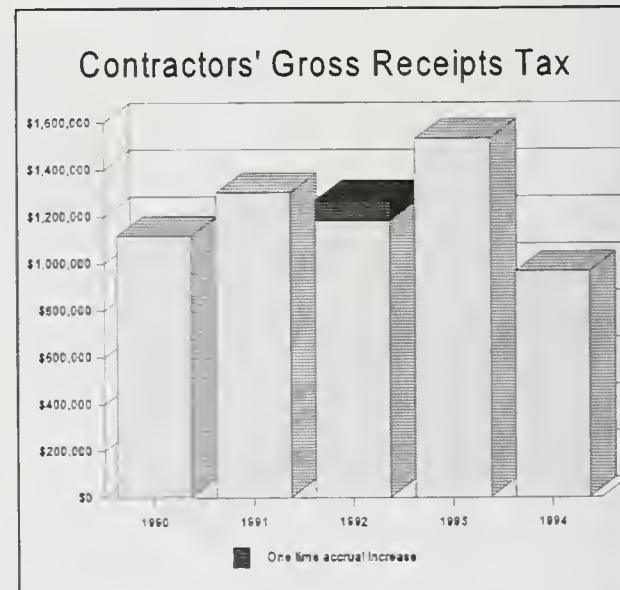


FY 90	FY 91	FY 92*	FY 93	FY 94
\$1,085,524	\$1,113,474	\$1,383,505	\$1,254,285	\$1,249,373

\* FY 92 total includes \$240,000 in accruals, see page 45.

### Public Contractors' Gross Receipts Tax

Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over \$5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana income tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the general fund. (MCA 15-50-101.)



FY 90	FY 91	FY 92*	FY 93	FY 94
\$1,118,458	\$1,300,905	\$1,270,364	\$1,530,528	\$964,193

\* FY 92 total includes \$90,000 in accruals, see page 45.

### Abandoned Property

Under Montana's Unclaimed Property Act any intangible, and certain tangible property, unclaimed by its owner for at least 5 years, must be turned over to the Department of Revenue. Montana is considered a "custodial state" and holds such property on behalf of the owners of lost or abandoned property.

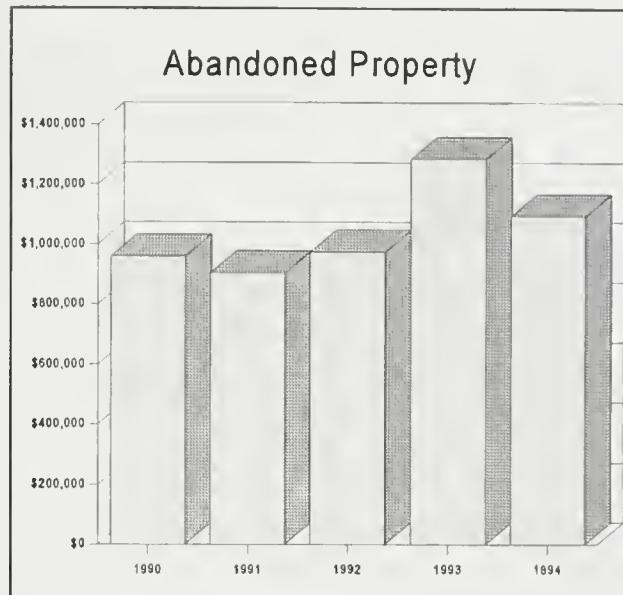
The Department maintains records on all abandoned property reported in Montana. Reports filed by holders of abandoned property (banks and insurance companies for instance) may be examined by the public.

All collections over \$25,000 (the amount allocated to the agency refund account) are transferred to the Public School Non-Expendable Trust Fund. Interest income earned by the Trust is distributed to the state's school districts on the basis of student enrollment.

The refund period for items valued at over \$10 is unlimited. Interest and dividends earned on the property are non-refundable.

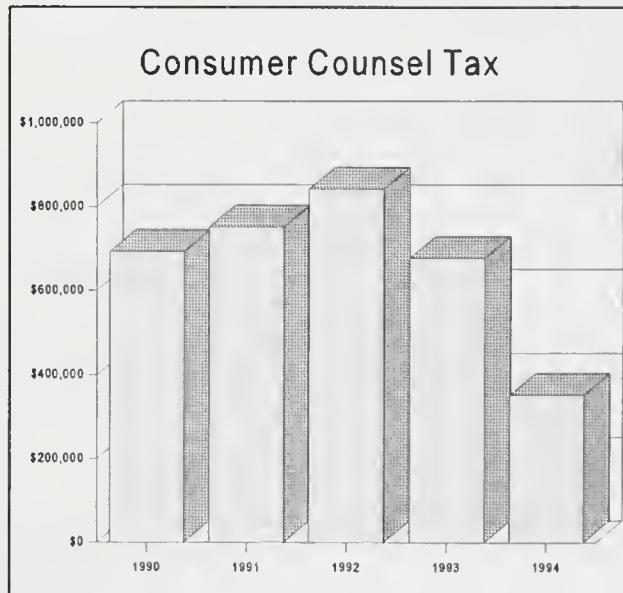
In January 1990 the Department, by contract, became affiliated with Unclaimed Property Clearinghouse of Boston, Massachusetts. (MCA 70-9-101.)

FY 90	FY 91	FY 92	FY 93	FY 94
\$960,324	\$905,395	\$974,013	\$1,286,062	\$1,094,511



### Consumer Counsel Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in a state special revenue fund. (MCA 69-1-201;223;224.)



FY 90	FY 91	FY 92	FY 93	FY 94
\$693,334	\$751,571	\$842,961	\$677,495	\$353,252

### Cement and Gypsum Taxes and Licenses

Producers and importers of cement and cemnet products are required to pay a license tax of \$0.22 per ton. Producers and importers are required to pay \$0.05 per ton for gypsum and gypsum products. Individuals retailing cement and gypsum products in Montana must pay a license tax of \$0.22 and \$0.05, respectively, for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited in the general fund. (MCA 15-59-101.)

FY 90	FY 91	FY 92	FY 93	FY 94
\$131,592	\$123,038	\$161,860	\$136,060	\$107,715

\* FY 92 total includes \$30,000 in accruals, see page 45.

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### National Housing Tax

The Department of Revenue is authorized to request payments in lieu of taxes from the United States for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in funds according to the state levies. (MCA 17-3-305.)

FY 90	FY 91	FY 92	FY 93	FY 94
\$153	\$0	\$3,469	\$0	\$0

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### Rural Electric and Telephone Co-op Tax

Electric and telephone cooperatives are subject to a license tax of \$10 for every 100 people they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's general fund. (MCA 35-18-503.)

FY 90	FY 91	FY 92	FY 93	FY 94
\$12,127	\$12,980	\$12,364	\$7,575	\$18,217

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### Cigarette Wholesalers' and Retailers' Licenses

A license fee is imposed on cigarette dealers in Montana. Wholesalers, subjobbers and vendors (possessing 10 or more machines) pay an annual license fee of \$50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of \$5. (MCA 16-11-120.)

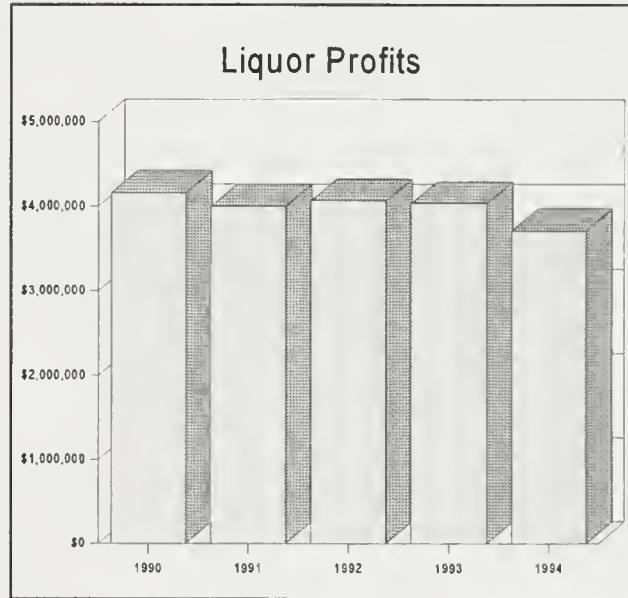
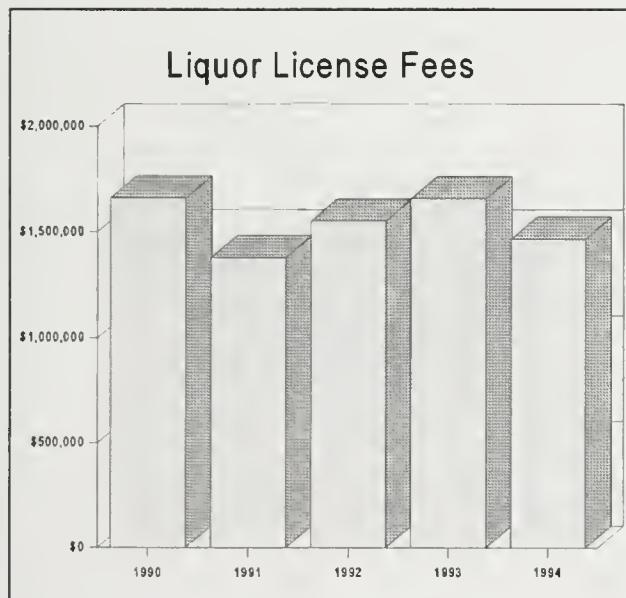
FY 90	FY 91	FY 92	FY 93	FY 94
\$16,095	\$15,060	\$15,095	\$11,616	\$13,505

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## VI. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

### Nontax Collections

All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of \$20,000. In cities of 10,000 population or larger, an annual renewal fee of \$800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads, resorts and caterers pay specific fees different from those collected for other liquor licenses. Liquor license fees are deposited in the general fund. Profits earned from the sale of liquor by the department are also deposited in the general fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.

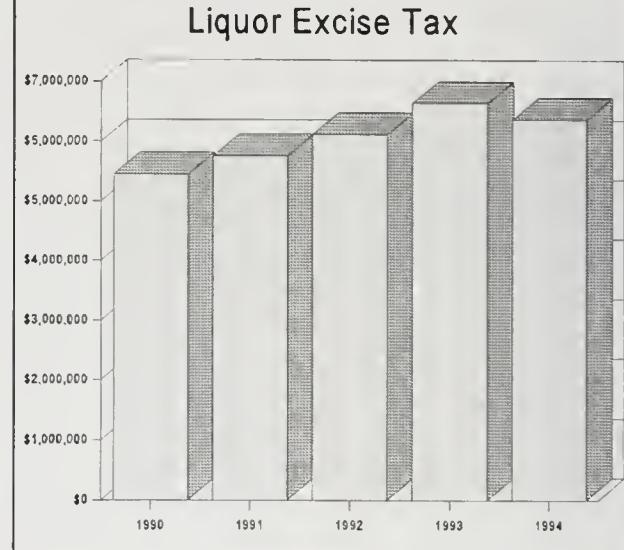


	<b>FY 90</b>	<b>FY 91</b>	<b>FY 92</b>	<b>FY 93</b>	<b>FY 94</b>
Liquor license fee collections	\$1,661,818	\$1,379,791	\$1,552,552	\$1,658,224	\$1,467,434
Liquor profits	\$4,162,346	\$4,002,685	\$4,066,047	\$4,035,715	\$3,717,344

### Liquor Excise Tax

The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold by the state. The excise tax on products sold by companies whose annual sales do not exceed 200,000 proof gallons of liquor nationwide in the preceding year, is 13.8%. Payment of the tax must not be later than the last day of the month immediately following the close of each quarter period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

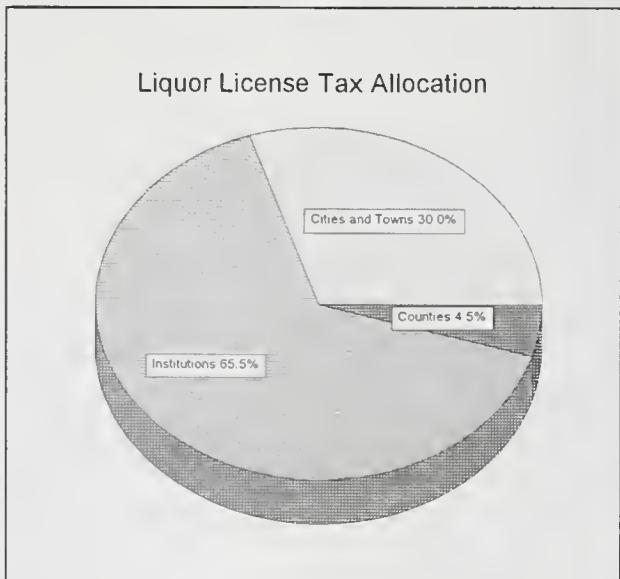
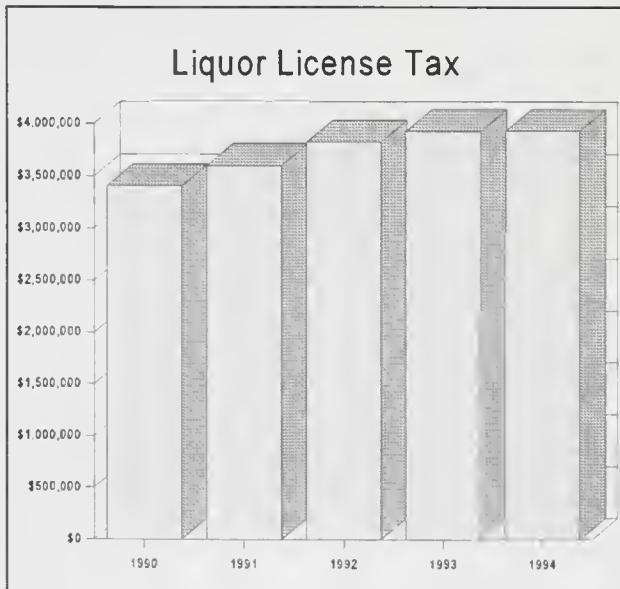
FY 90	\$5,458,345
FY 91	\$5,759,437
FY 92	\$6,122,351
FY 93	\$6,645,090
FY 94	\$6,372,756



### Liquor License Tax

A license tax equal to 10% of the retail selling price of all liquor sold by the state is levied in Montana. The license tax is in addition to the liquor excise tax. The liquor license tax on products sold by companies whose annual sales do not exceed 200,000 proof gallons of liquor nationwide in the preceding year is 8.6%.

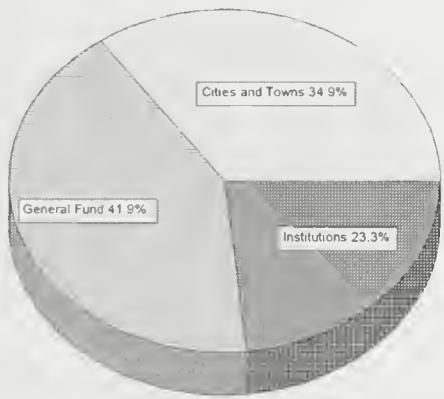
FY 90	FY 91	FY 92	FY 93	FY 94
\$3,405,267	\$3,601,605	\$3,823,569	\$3,926,430	\$3,930,634



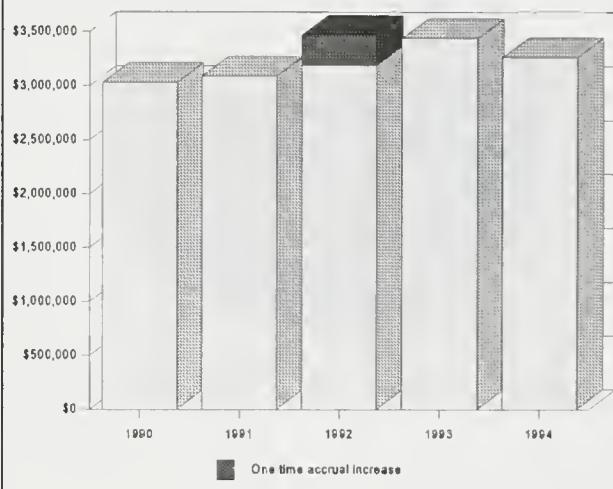
### Beer Tax

A monthly tax of \$4.30 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. The revenues collected from the tax are deposited 41.86% to the general fund, 34.88% to cities and towns, and 23.25% to the Department of Corrections and Human Services for treatment, rehabilitation and prevention of alcoholism.

**Beer Tax Allocation**



**Beer Tax**



**FY 90**  
\$3,028,991

**FY 91**  
\$3,089,077

**FY 92\***  
\$3,470,876

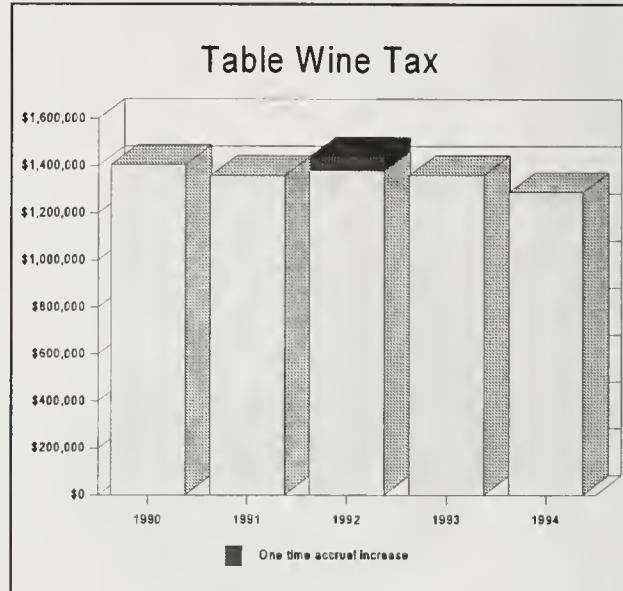
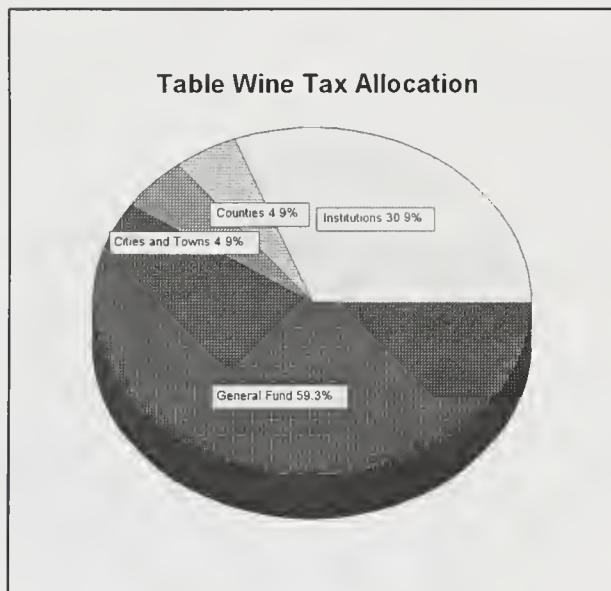
**FY 93**  
\$3,441,481

**FY 94**  
\$3,263,346

\* FY 92 total includes \$284,300 in accruals, see page 45.

### Table Wine Tax

A tax of 27¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 59.26% to the General Fund, 4.93% to counties, 4.93% to cities and towns, and 30.89% to the Department of Corrections and Human Services for treatment, rehabilitation and prevention of alcoholism.

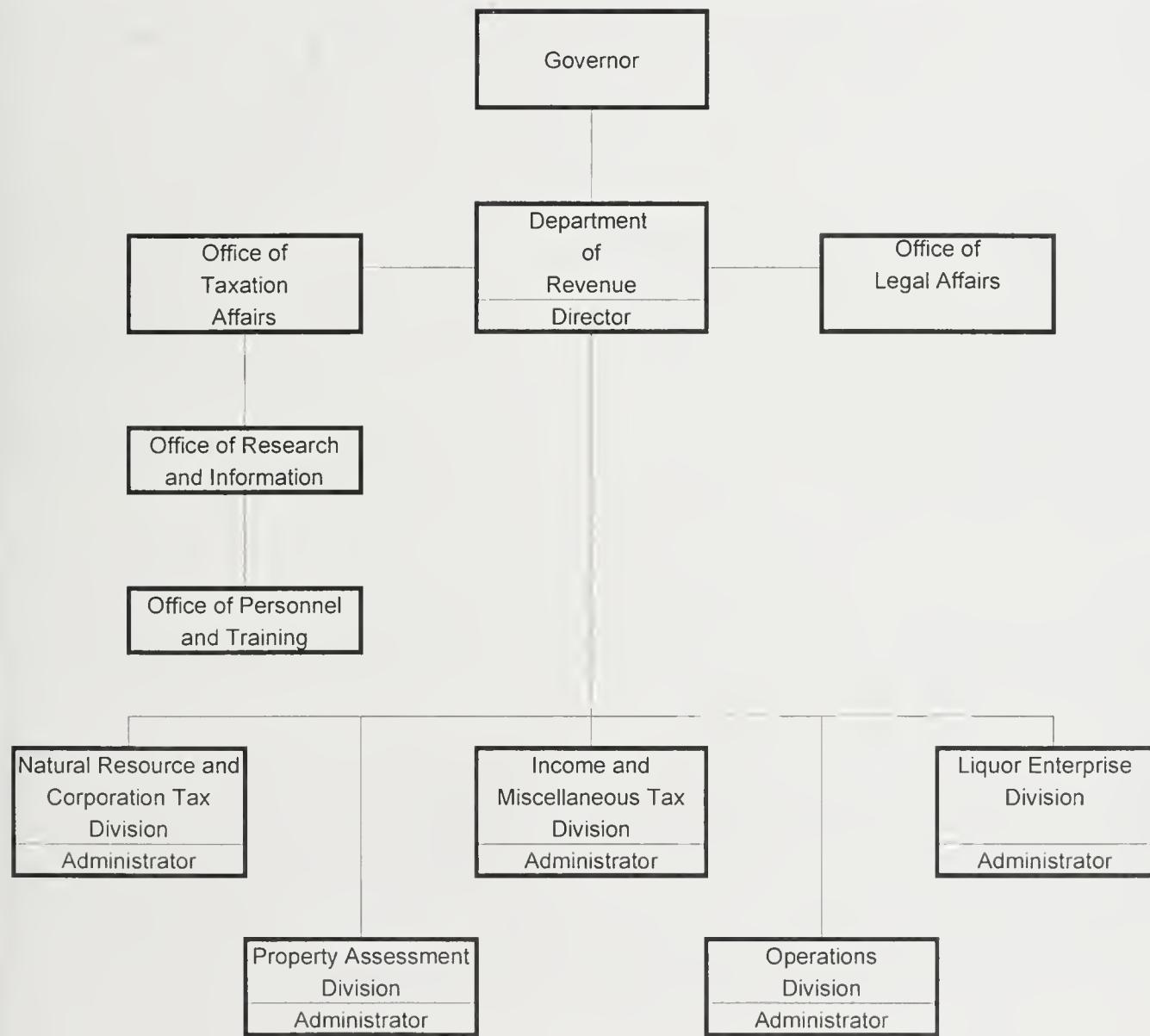


	FY 90	FY 91	FY 92	FY 93	FY 94
Table Wine Tax collections from the Department	\$37,946	\$29,544	\$16,407	\$863	\$7
Table Wine Tax collections from distributors*	\$1,365,849	\$1,329,090	\$1,423,289	\$1,359,907	\$1,289,009
Total	\$1,403,795	\$1,358,634	\$1,439,696	\$1,360,770	\$1,289,016

\* FY 92 collections include \$62,725 in accruals, see page 45.

## VII. ADMINISTRATIVE FEATURES

# Organizational Chart of the Montana Department of Revenue



## REVENUE OVERSIGHT COMMITTEE CRITIQUE OF THE DEPARTMENT OF REVENUE

The Revenue Oversight Committee is required by 5-18-108, MCA, to prepare a critique of the activities of the Montana Department of Revenue. The following constitutes that critique.

The Committee appreciated the continued cooperation of the Department of Revenue during the 1993-94 interim. Requests for information were generally met in a reasonable and timely manner. Information provided for a study on tax expenditure reporting in Montana was especially useful.

The Department plays an important role in the Committee's revenue estimating responsibilities. In particular, the Department is required by 5-12-303, MCA, to provide the Legislative Fiscal Analyst with an individual income tax data base. Because the income tax is an important source of revenue for the state general fund and the state equalization aid account, the Committee again urges the Department to provide the Legislative Fiscal Analyst with the income tax data base in a timely manner.

In 1992, the Department completed the statewide reappraisal of residential and commercial property. The new property values went into effect on January 1, 1993. Although statewide taxable value for residential and commercial property increased by an average of 7.3%, increases in some counties were much greater than the statewide average, while in some counties, taxable value actually declined. The Governor directed the Department to establish an advisory council to develop proposals for legislation to address what the Governor characterized as a "crisis in fairness". During the course of the advisory council's deliberations, the Department assembled a comprehensive report that still provides valuable reference material on Montana's property tax system.

House Bill No. 50 (Ch. 27, Sp. L. November 1993) significantly revised the property valuation and assessment functions of the Department. In order to improve the efficiency of property appraisals, the bill transferred property assessment functions from county assessors to the Department. The Department conducted several meetings throughout the state to work with local officials to implement the new law. The Department was criticized for certain administrative procedures, such as contract arrangements with county assessors who chose not to become employees of the state, and for the procedures related to the transfer of information between the Department and local governments. Regardless of whether these criticisms are justified, the Committee encourages the Department to work with local officials to equitably resolve any remaining problems.

The Department was involved with several other projects during the interim. In one case, the Department provided technical assistance to the Governor's Advisory Committee on Irrigated Agricultural Land Values. The Advisory Committee was established in Senate Bill No. 168 (Ch. 267, L. 1993) to address issues related to the new method of valuing irrigated farmland. The Department also worked with oil and gas producers and state and local government officials to devise a plan to simplify the taxation of oil and gas production and the distribution of oil and gas tax revenue. Legislation will likely be introduced during the 1995 Legislative Session to implement recommendations of the Advisory Committee and the recommendations of the oil and gas working group.

The Department reached a negotiated settlement with federal retirees for the refund of income taxes illegally collected on federal retirement income. Because the federal retirees agreed to a lower interest rate, the refund amount was less than the amount under dispute. The settlement ends a legal battle begun in 1989 over the U.S. Supreme Court decision in Davis v. Michigan.

Because of time and resource limitations and other priorities, the Committee was unable to examine the Department's budget or to provide an indepth analysis of the Department's operations. The Committee should set a specific goal to examine these areas in the next interim.

Again, the Committee looks forward to working with the Department during the next interim.

For the Revenue Oversight Committee,

Representative Dan Harrington, Chairman.

## STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The **Director's Office (444-2460)** advises the Governor on all matters affecting the agency, recommends changes to Montana tax laws and policies, provides policy direction to all Department Divisions, and develops and presents the Department's biennial budget.

The **Office of Research and Information (444-2460)** compiles information, analyzes data using statistical methods, conducts detailed analyses of major tax reform and other proposals, provides responses to taxpayer questions, publishes major Department reports, and prepares fiscal notes for tax legislation proposals.

The **Office of Legal Affairs (444-2460)** is responsible for providing legal services to the Director's Office, all divisions of the Department of Revenue, and other areas where the Department of Revenue has an interest.

The **Office of Personnel and Training (444-2972)** is responsible for administration of the classification and pay plans, development and interpretation of personnel policies and procedures, recruitment and selection activities, training and staff development, labor negotiations and collective bargaining, grievance and appeal resolution, employee assistance, Equal Employment Opportunity (EEO), and Affirmative Action for the Department.

### OPERATING DIVISIONS

The Department of Revenue consists of four operating divisions which have administrative responsibility for tax laws.

The **Income and Miscellaneous Tax Division (444-2837)** administers state income and withholding tax law and over a dozen other taxes. The division has active audit, compliance and collections programs and is responsible for operating the tax withholding system. Taxes administered within this division include:

- Accommodations Tax
- Abandoned Property
- Cigarette Sales Tax
- Cigarette Wholesalers' and Retailers' License
- Consumer Counsel Tax
- Contractors' Gross Receipts Tax
- Department of Public Service Regulation Tax
- Escheated Estates
- Emergency Telephone 911 System Fee
- Inheritance Tax
- Individual Income Tax
- National Housing Tax
- Nursing Facility Bed Tax
- Old Fund Liability Tax
- Rural Electric and Telephone Cooperative License Tax
- Telephone Company License Tax
- Tobacco Products Tax
- Withholding Tax

The **Liquor Division (444-0700)** administers the laws governing the sale, taxation and licensing of distilled spirits, wine and beer. It also supervises the operation of the State Liquor Stores and Agencies.

The **Natural Resource and Corporation Tax Division (444-2441)** administers corporation taxes and taxes applied to natural resources. Taxes administered within this division include:

Cement and Gypsum Producers' License Tax  
Corporation License Tax  
Corporation Income Tax  
Coal Mines Gross Proceeds Tax  
Coal Severance Tax  
Coal Retailer's License Tax  
Electrical Energy Producers' License Tax  
Federal and State Royalties  
Local Government Severance Tax  
Metalliferous Mines License Tax  
Metal Mines Gross Proceeds Tax  
Micaceous Mineral Mines License Tax  
Miscellaneous Mines Net Proceeds Tax  
Oil and Gas Net Proceeds Tax  
Oil and Gas Producers' Privilege and License Tax  
Oil and Natural Gas Severance Tax  
Resource Indemnity and Groundwater Assessment Tax

The **Property Assessment Division (444-2500)** is responsible for performing all tasks necessary to secure a fair, uniform, and equitable valuation of all taxable property within and among counties, between different classes of property, and between individual taxpayers.

#### SUPPORT DIVISION

An additional support division performs a variety of internal functions within the department.

The **Operations Division (444-3149)** provides automated data and word processing services, detailed systems requirements analysis, systems development and maintenance services, data entry services, computer operations support services, technical support for Departmental and personal computers, accounting support, payroll services, and purchasing functions for the Department.

## Revenue Accrual Practices

Prior to the fiscal year which ended on June 30, 1992, the Department of Revenue entered receivables in the Statewide Budget and Accounting System (SBAS) only when a document existed which showed a specific liability due the state. Generally, most of these receivables were delinquent and subsequently recorded in the department-wide receivables system known as the Delinquent Accounts Receivable System (DAR).

Beginning with the fiscal year which ended on June 30, 1992 (FY1992), in addition to the DAR accounts, the Department began accruing all tax and fee revenues that are due on June 30 of each year, and which are reasonably expected to be collected within 60 days following the end of each fiscal year.

Because there is no way of knowing precisely how much revenue will actually be received within the first 60 days following the end of a fiscal year, these accruals must be estimated based on historical experience and known factors, such as tax rate changes, that may influence the amount that will be collected.

This procedure results in a *one-time* increase in revenue in FY1992. In subsequent fiscal years, accounting procedures require that the accrual for the current year be offset by a reversal of the accrual from the prior year. With some exceptions, these offsetting procedures most often result in a net impact close to zero. Because there was no accrual reversal for FY1992, the initial accrual results in the one-time increase in revenue. Note that these one-time increases in revenue arise not because of an increase in taxpayers' liabilities, but because of a change in accounting practices.

Unless otherwise stated, the charts and other information presented throughout this report reflect the following one-time revenue increases or decreases stemming from accruals in FY1992:

Accommodations Tax	\$ 1,643,948
Beer Tax	284,300
Cement & Gypsum Taxes and Licenses	30,000
Coal Severance Tax	10,680,000
Contractor's Gross Receipts Tax	90,000
Electrical Energy Producers' License Tax	809,000
Emergency Telephone 911 System Tax	240,000
Income Tax - Withheld	37,475,000
Income Tax - All Other	(7,660,463)
Natural Gas Severance Tax	283,000
Nursing Facility Bed Tax	400,000
Oil and Gas Producers' Privilege and License Tax	90,000
Oil Severance Tax	4,256,000
Telephone License Tax	1,019,000
Tobacco Products Tax	70,000
Wine Tax - Distributors	62,725
Workers' Compensation Payroll Tax	2,263,676
<b>Total Accruals</b>	<b>\$ 52,036,186</b>







## VIII. PROPERTY TAX

### The Department's Role

The Property Assessment Division is responsible for insuring that all property in the state is treated fairly. The Division's duties include the appraisal, assessment, and equalization of the value of all property in the state for the purpose of taxation. The rate of tax on the various classes of property and the establishment of the actual classes is a function of the Legislature.

Property, owned by companies, that is single and continuous and is in more than one county (such as railroads, telecommunications, electric utilities, and pipelines) is centrally assessed by the Property Assessment Division. The valuation is apportioned to counties and other jurisdictions on a mileage basis or other basis judged to be "reasonable and proper."

In 1975, the legislature required the Department of Revenue to administer and supervise a program for the revaluation every five years of all taxable property within the state. In 1991, the legislature reduced future reappraisal cycles to three years beginning January 1, 1997. Revaluations (more commonly called reappraisal cycles) are designed to insure that all property is taxed on current structural and market information. Montana's second statewide reappraisal was completed in 1985; its third in 1992. The state's fourth reappraisal is scheduled to be completed by December 31, 1996.

### Calculation of Property Taxes

Property tax liability is determined based on the assessed value of the property, the statutory taxable value rate for the class of property to which it belongs, and the mill levy in the jurisdiction in which the property is located. Property tax liability is calculated as follows:

$$\begin{aligned} \text{Assessed Value} \times \text{Taxable Value Rate} &= \text{Taxable Value} \\ \text{Taxable Value} \times \text{Mill Levy} &= \text{Property Tax Liability} \end{aligned}$$

The statutory taxable value rate is determined by classifying the property into one of twelve property classifications.

Following is an example of a property tax liability computation for a home using the actual 1993-94 statewide average mill levy for residential property. A mill is a tenth of a cent, so a levy of 394 mills translates to \$394 per \$1,000 of taxable valuation.

Assessed value (market value)	\$	90,000
Classification (class 4 = 3.86%)	x	.0386
Taxable value	\$	3,474
Mill levy (394 mills)	x	.394
Property tax liability	\$	1,369
Average effective tax rate		1.52%

## Summary of Significant Property Tax Changes Fifty-Third Legislature

***HB643, 1993, Regular Session.*** This bill, effective for tax year 1994, expanded the definition of "greenbelt" property by requiring that parcels of land of 20 acres or more but less than 160 acres must be used primarily for raising and marketing agricultural products in order to be classified as agricultural land for property tax purposes. Should these properties fail to meet the agricultural test, they are then valued at the productive capacity value of grazing land, at a production level set by the Department, and the taxable value is computed by multiplying that value by seven times the taxable rate for agricultural land.

The bill further provided that the Department may not classify land less than 160 acres as agricultural unless the owner specifically applied to have the land classified as agricultural. A parcel of land is presumed to be agricultural if it results in the marketing of not less than \$1,500 in annual gross income from the raising of agricultural products produced by the land.

***SB168, 1993, Regular Session.*** This bill, which embodies the recommendations of the Department's Agricultural Advisory Committee, changed the valuation methodology and tax rate for the taxation of agricultural lands. The new valuation method was effective beginning in tax year 1994. Although the new method was revenue-neutral for agricultural land, class 3, there were significant valuation changes in types and grades of agricultural land; therefore, the change in taxable valuations is phased in over a four-year period. In this phase-in, 25% of the change occurred in 1994, 50% occurs in 1995, 75% occurs in 1996, and full new valuation occurs in 1997. An advisory committee was established to review water costs and crop share arrangements, and other issues involving the assessment and valuation of ag land during the 1995 biennium.

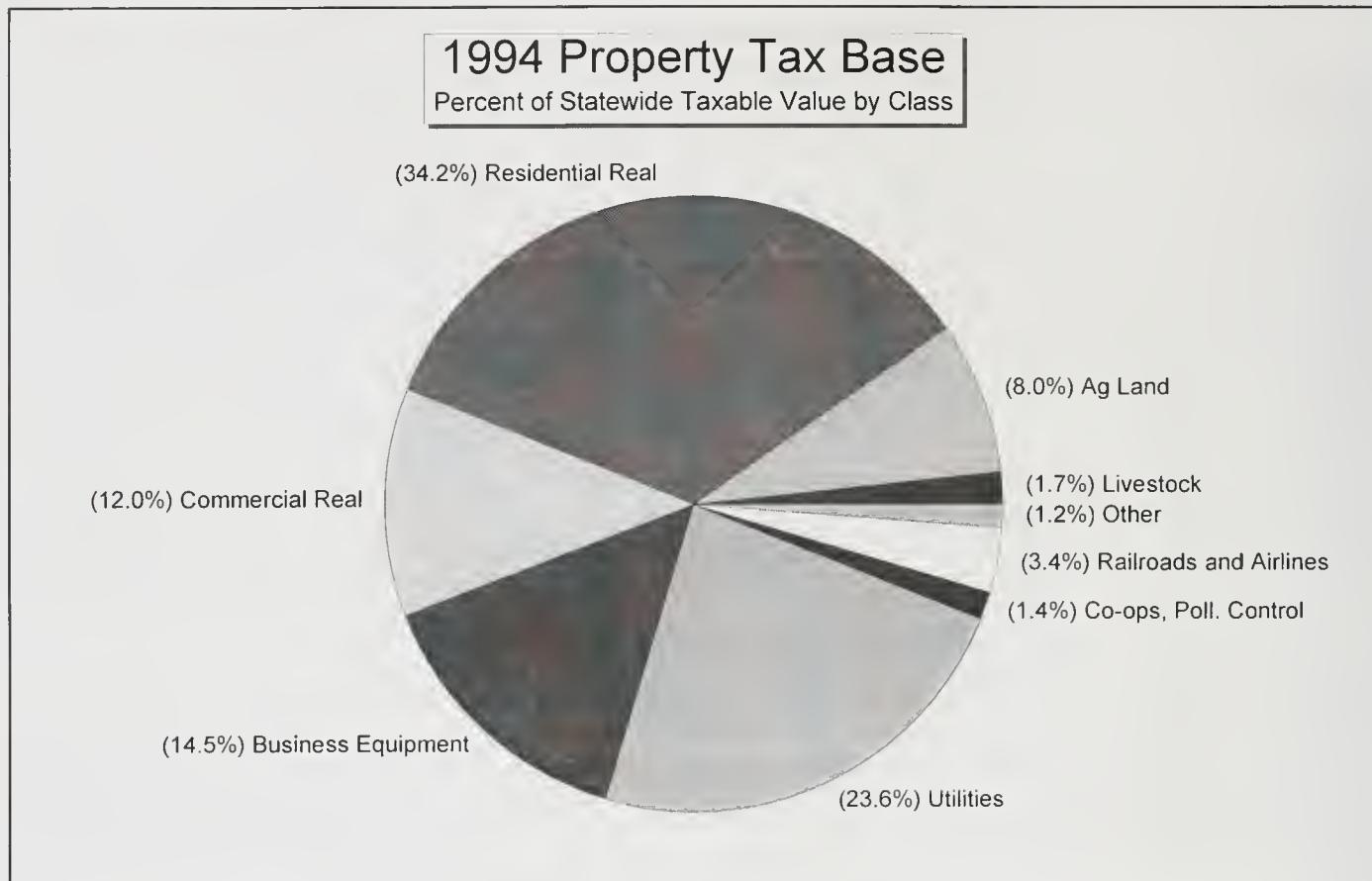
This bill eliminated the special property tax class 11 for the one-acre farmstead residence, and other improvements located on the farmstead. These properties are now included in class 4, along with commercial and residential properties.

***HB50, 1993, November/December Special Session.*** HB50 significantly modified the property valuation and assessment functions of the Department's Property Assessment Division. Major features of the bill include: reaffirming the Department's responsibility and authority to perform assessment functions by deleting reference to "agent" and "county assessor"; allowing county assessors and their deputies the opportunity to become Department employees; giving the Department authority to contract with a county assessor to perform assessment work; allowing the Board of County Commissioners, through an abbreviated process, to consolidate county assessor offices with other offices if the assessor becomes a state employee; and a reduction in the Division's FY95 fund appropriation of \$1.2 million. The bill also established an advisory committee to study the valuation and taxation of motor vehicles and motor homes.

***SB27, 1993, November/December Special Session.*** This bill, referred to the electorate on the November, 1994 general election ballot, provided for a constitutional amendment that would allow the Legislature to base residential and commercial property taxes on acquisition value. The amendment would also allow the legislature to limit annual increases in the assessed value of property. The proposed amendment was subsequently defeated in the general election.

# Property Classification for Purposes of Taxation

Class	1993 Rate	1994 Rate	Description	MCA Cite	Comments
1	100.000%	100.000%	Net Proceeds	15-6-131	
2	3.000%	3.000%	Gross Proceeds	15-6-132	
3	30.000%	3.860%	Ag Land	15-6-133	
4	3.860%	3.860%	Real Property	15-6-134	
5	3.000%	3.000%	Co-operatives and Pollution Control	15-6-135	
6	4.000%	4.000%	Livestock	15-6-136	
7	8.000%	8.000%	Independent Telephone	15-6-137	
8	9.000%	9.000%	Business Equipment	15-6-138	
9	12.000%	12.000%	Utilities	15-6-141	
10	4.000%	0.790%	Timber	15-6-143	
11	3.088%	---	Farmsteads	15-6-144	<i>Moved to Class 4 in 1994.</i>
12	7.310%	7.150%	Railroads and Airlines	15-6-145	



### 1994 Statewide Taxable Values

Class Description	Taxable Value	Percent of Total	Class
Livestock	\$30,055,879	1.68%	6
Ag Land	\$143,242,021	8.02%	3
Residential Real	\$610,558,642	34.17%	4
Commercial Real	\$214,166,040	11.98%	4
Business Equipment	\$259,443,039	14.52%	8
Utilities	\$421,112,094	23.56%	9
Co-ops, Poll. Control	\$25,755,360	1.44%	5
Railroads and Airlines	\$60,961,506	3.41%	12
Other (Net and Gross Proceeds; Independent Telephone, Timber Land)	\$21,769,974	1.22%	1, 2, 7, 10
<b>Total</b>	<b>\$1,787,064,555</b>		

## Statewide

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		5,366,912	5,366,912		3,953,607	3,953,607
CLASS 2 Gross Proceeds		351,999,924	10,559,998		322,297,094	9,668,914
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	1,476,783	45,782,045	13,736,029	1,675,787	359,742,802	13,885,647
Tillable Non-Irrigated (30%, 3.86%)	12,324,560	280,578,255	84,176,883	12,384,782	2,098,162,244	80,989,207
Grazing (30%, 3.86%)	36,014,307	127,775,901	38,342,710	34,785,616	968,755,973	37,392,933
Wild Hay (30%, 3.86%)	1,064,638	18,437,282	5,532,054	946,132	146,942,055	5,671,878
Non-Qualified Ag Land (-, 27.02%)	-	-	-	601,985	19,544,649	5,280,536
Eligible Mining Claims (30%, 3.86%)		70,916	21,277		565,130	21,820
<i>Class 3 Subtotal</i>	50,880,287	472,644,399	141,808,953	50,394,303	3,593,712,853	143,242,021
CLASS 4 Land and Improvements: Residential (3.86%)		13,025,079,883	502,758,289		15,261,775,316 *	589,104,159
Residential Low Income (0%-3.474%)		268,033,240	5,944,599		298,161,075	6,643,403
Mobile Homes (3.86%)		334,530,461	12,886,743		377,211,700	14,526,043
Mobile Homes Low Income (0%-3.474%)		11,818,751	260,332		12,974,870	285,037
Commercial (3.86%)		4,782,183,722	184,587,914		4,762,590,375	183,835,661
Industrial (3.86%)		745,424,743	28,773,413		713,280,132	27,532,649
New Manufacturing (1.93%-3.474%)		54,858,087	1,083,219		67,942,391	1,656,716
Qualified Golf Courses (1.93%)		48,178,197	915,471		48,313,649	932,453
Remodeled Commercial (0.772%-3.86%)		8,485,607	169,418		9,642,413	203,817
Nonproductive Land Under 20 Acres (3.86%)		145,523	5,619		122,846	4,744
Out of Production Ag/Timber (3.86%)		69,753	402		0	0
<i>Class 4 Subtotal</i>		19,278,807,967	737,385,420		21,552,014,767	824,724,682
CLASS 5 Rural Electric and Telephone Co-Op (3%)		379,854,586	11,396,256		397,724,984	11,957,439
Qualified New Industrial (3%)		60,556,169	1,816,685		185,388	5,562
Pollution Control (3%)		429,559,583	12,746,636		436,615,866	12,831,877
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		4,695,431	112,412		5,763,071	150,577
Aluminum Electrolytic Equipment (3%)		29,316,959	879,509		26,996,847	809,905
<i>Class 5 Subtotal</i>		903,982,728	26,951,498		867,286,156	25,755,360
CLASS 6 Livestock (4%)		708,825,595	28,356,067		745,539,763	29,825,999
Lease and Rental Equipment (4%)		5,591,683	223,662		5,746,679	229,880
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		714,417,278	28,579,729		751,286,442	30,055,879
CLASS 7 Independent Telephone (8%)		12,381,654	990,534		10,872,814	869,825
CLASS 8 Machinery (9%)		1,357,655,922	111,809,209		1,490,285,840	123,592,248
Farm Implements (9%)		617,475,692	55,572,981		655,567,666	59,001,182
Buses, Trucks, and Trailers (9%)		172,625,741	15,537,052		176,750,606	15,915,816
Furniture and Fixtures (9%)		400,870,920	36,082,446		425,007,891	38,251,628
Broadcasting Equipment (9%)		32,521,145	2,926,929		38,492,780	3,464,402
Other Business Equipment (9%)		217,318,877	19,410,211		215,768,316	19,217,763
<i>Class 8 Subtotal</i>		2,798,468,297	241,338,828		3,001,873,099	259,443,039
CLASS 9 Utilities (12%)		3,449,553,282	413,946,032		3,509,267,495	421,112,094
CLASS 10 Timber Land (4%, 0.790%)	3,588,190	160,260,561	6,410,390	4,080,902	921,205,325	7,277,628
CLASS 11 One Acre Farmsteads (3.088%, -)		1,941,420,155	59,794,266		- *	-
CLASS 12 Railroads (7.31, 7.15%)		731,703,429	53,487,510		775,516,856	55,463,674
Airlines (7.31, 7.15%)		72,872,261	5,327,434		76,892,806	5,497,832
<i>Class 12 Subtotal</i>		804,575,690	58,814,944		852,409,662	60,961,506
<b>TOTAL</b>		<b>30,893,878,847</b>	<b>1,731,947,504</b>		<b>35,386,179,314</b>	<b>1,787,064,555</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Beaverhead County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		448,393	448,393		20,771	20,771
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	61,947	1,813,248	544,014	137,310	23,690,983	914,473
Tillable Non-Irrigated (30%, 3.86%)	11,701	205,974	61,793	10,764	1,628,435	62,856
Grazing (30%, 3.86%)	896,021	4,669,853	1,401,184	897,868	35,051,676	1,353,049
Wild Hay (30%, 3.86%)	94,466	1,350,867	405,298	27,014	3,817,423	147,353
Non-Qualified Ag Land (-, 27.02%)	-	-	-	8,014	264,161	71,371
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	1,064,135	8,039,942	2,412,289	1,080,970	64,452,678	2,549,102
CLASS 4 Land and Improvements: Residential (3.86%)		96,387,412	3,720,531		138,771,192 *	5,356,669
Residential Low Income (0%-3.474%)		2,600,800	59,013		3,087,240	69,567
Mobile Homes (3.86%)		4,481,439	172,994		6,130,930	236,669
Mobile Homes Low Income (0%-3.474%)		195,220	4,756		240,920	5,707
Commercial (3.86%)		33,877,369	1,307,672		34,255,443	1,322,268
Industrial (3.86%)		5,111,614	197,312		5,203,428	200,855
New Manufacturing (1.93%-3.474%)		1,349,500	26,046		1,349,500	26,046
Qualified Golf Courses (1.93%)		49,300	951		49,300	951
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		33,630	1,299		33,630	1,299
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		144,086,284	5,490,574		189,121,583	7,220,031
CLASS 5 Rural Electric and Telephone Co-Op (3%)		8,462,062	253,864		8,568,975	257,070
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		239,464	7,183		238,067	7,142
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,701,526	261,047		8,807,042	264,212
CLASS 6 Livestock (4%)		38,846,132	1,553,833		39,437,178	1,577,555
Lease and Rental Equipment (4%)		101,119	4,044		97,874	3,915
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		38,947,251	1,557,877		39,535,052	1,581,470
CLASS 7 Independent Telephone (8%)		2,548,162	203,854		1,445,483	115,637
CLASS 8 Machinery (9%)		19,496,455	1,418,124		20,194,475	1,484,807
Farm Implements (9%)		9,474,988	852,749		10,494,964	944,551
Buses, Trucks, and Trailers (9%)		2,264,874	203,896		31,525	2,839
Furniture and Fixtures (9%)		2,815,463	253,395		3,586,941	322,828
Broadcasting Equipment (9%)		234,189	21,078		241,945	21,775
Other Business Equipment (9%)		1,473,979	132,623		1,822,743	164,090
Class 8 Subtotal		35,759,948	2,881,865		36,372,593	2,940,890
CLASS 9 Utilities (12%)		14,424,902	1,730,986		14,364,100	1,723,693
CLASS 10 Timber Land (4%, 0.790%)	22,947	464,743	18,594	25,866	3,664,040	28,954
CLASS 11 One Acre Farmsteads (3.088%, -)		39,863,687	1,231,197		-	*
CLASS 12 Railroads (7.31, 7.15%)		8,038,087	587,583		9,219,345	667,180
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		8,038,087	587,583		9,219,345	667,180
TOTAL		301,322,925	16,824,259		367,002,687	17,111,940

\* Class 4 residential property values include the value of property previously classified as class 11.

## Big Horn County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		16,706	16,706		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	39,278	1,761,510	528,579	40,565	12,742,084	491,855
Tillable Non-Irrigated (30%, 3.86%)	129,269	4,175,120	1,252,782	130,837	30,301,398	1,169,645
Grazing (30%, 3.86%)	1,292,393	5,346,741	1,605,246	1,274,739	41,128,828	1,587,595
Wild Hay (30%, 3.86%)	23,493	500,649	150,294	22,828	4,420,547	170,622
Non-Qualified Ag Land (-, 27.02%)	-	-	-	7,341	236,851	64,003
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>1,484,433</b>	<b>11,784,020</b>	<b>3,536,901</b>	<b>1,476,312</b>	<b>88,829,708</b>	<b>3,483,720</b>
CLASS 4 Land and Improvements: Residential (3.86%)		52,257,606	2,017,171		80,249,877 *	3,097,714
Residential Low Income (0%-3.474%)		1,667,592	39,316		1,683,397	42,231
Mobile Homes (3.86%)		3,311,995	127,845		3,431,840	132,470
Mobile Homes Low Income (0%-3.474%)		33,430	606		31,580	698
Commercial (3.86%)		28,664,646	1,106,441		29,516,484	1,139,318
Industrial (3.86%)		74,590,778	2,879,206		73,819,620	2,849,438
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		408,455	7,883		408,455	7,883
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>160,934,502</b>	<b>6,178,468</b>		<b>189,141,253</b>		<b>7,269,752</b>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		11,047,986	331,438		10,957,530	328,653
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		2,593,975	77,819
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>11,047,986</b>	<b>331,438</b>		<b>13,551,505</b>		<b>406,472</b>
CLASS 6 Livestock (4%)		26,771,047	1,070,832		29,014,605	1,160,705
Lease and Rental Equipment (4%)		22,946	918		15,681	628
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>26,793,993</b>	<b>1,071,750</b>		<b>29,030,286</b>		<b>1,161,333</b>
CLASS 7 Independent Telephone (8%)		8,282	663		8,295	664
CLASS 8 Machinery (9%)		80,001,311	7,200,118		78,499,178	7,064,933
Farm Implements (9%)		16,188,466	1,456,982		16,854,703	1,516,919
Buses, Trucks, and Trailers (9%)		9,650,856	868,578		8,921,914	802,745
Furniture and Fixtures (9%)		3,270,870	294,419		3,182,015	286,423
Broadcasting Equipment (9%)		442,236	39,803		334,580	30,115
Other Business Equipment (9%)		5,590,051	502,087		4,594,066	409,896
<i>Class 8 Subtotal</i>	<b>115,143,790</b>	<b>10,361,987</b>		<b>112,386,456</b>		<b>10,111,031</b>
CLASS 9 Utilities (12%)		34,063,322	4,087,593		33,679,421	4,041,528
CLASS 10 Timber Land (4%, 0.790%)	52,990	440,310	17,620	74,892	3,430,056	27,098
CLASS 11 One Acre Farmsteads (3.088%, -)		28,369,504	875,110		- *	-
CLASS 12 Railroads (7.31, 7.15%)		14,857,323	1,086,069		15,213,561	1,087,769
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>14,857,323</b>	<b>1,086,069</b>		<b>15,213,561</b>		<b>1,087,769</b>
<b>TOTAL</b>	<b>403,459,738</b>	<b>27,564,305</b>		<b>485,270,541</b>		<b>27,589,367</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Blaine County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	44,513	1,109,531	332,859	45,642	8,291,495	320,052
Tillable Non-Irrigated (30%, 3.86%)	355,398	6,618,005	1,985,402	356,204	50,766,749	1,959,597
Grazing (30%, 3.86%)	1,107,793	4,592,529	1,377,759	1,122,803	36,232,911	1,398,591
Wild Hay (30%, 3.86%)	24,079	564,937	169,481	23,591	4,984,297	192,394
Non-Qualified Ag Land (-, 27.02%)	-	-	-	4,036	129,662	35,035
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	1,531,783	12,885,002	3,865,501	1,552,276	100,405,114	3,905,669
CLASS 4						
Land and Improvements:						
Residential (3.86%)		32,127,681	1,240,128		61,313,446 *	2,366,699
Residential Low Income (0%-3.474%)		1,254,991	28,212		1,166,544	27,124
Mobile Homes (3.86%)		1,420,777	54,842		1,782,700	68,812
Mobile Homes Low Income (0%-3.474%)		18,455	328		39,160	986
Commercial (3.86%)		13,928,306	537,633		14,041,918	542,018
Industrial (3.86%)		1,961,732	75,723		1,925,289	74,316
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		1,181,755	7,964		325,605	6,284
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	51,893,697	1,944,830		80,594,662		3,086,239
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,951,842	268,556		9,285,822	278,575
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	8,951,842	268,556		9,285,822		278,575
CLASS 6						
Livestock (4%)		19,064,642	762,555		20,296,917	811,877
Lease and Rental Equipment (4%)		7,706	308		8,907	356
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	19,072,348	762,863		20,305,824		812,233
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		2,319,670	208,775		2,187,020	196,834
Farm Implements (9%)		15,129,117	1,361,621		16,738,951	1,506,506
Buses, Trucks, and Trailers (9%)		1,774,098	160,882		1,794,301	161,529
Furniture and Fixtures (9%)		914,973	82,348		1,015,051	91,355
Broadcasting Equipment (9%)		82,346	7,411		95,212	8,569
Other Business Equipment (9%)		3,346,020	288,432		2,844,919	245,377
Class 8 Subtotal	23,566,224	2,109,469		24,675,454		2,210,170
CLASS 9						
Utilities (12%)		24,981,395	2,997,767		25,510,087	3,061,210
CLASS 10						
Timber Land (4%, 0.790%)	0	0	0	3,017	136,741	1,080
CLASS 11						
One Acre Farmsteads (3.088%, - )		29,906,927	922,375		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		14,392,082	1,052,061		14,699,325	1,051,001
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	14,392,082	1,052,061		14,699,325		1,051,001
TOTAL		185,649,517	13,923,422		275,613,029	14,406,177

\* Class 4 residential property values include the value of property previously classified as class 11.

## Broadwater County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		179,332	179,332		144,532	144,532
CLASS 2						
Gross Proceeds		9,052	272		19,084	573
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	40,337	1,274,882	382,485	45,517	8,283,917	319,759
Tillable Non-Irrigated (30%, 3.86%)	65,612	1,245,252	373,584	67,896	9,777,299	377,406
Grazing (30%, 3.86%)	316,290	707,257	212,266	322,336	5,671,371	218,859
Wild Hay (30%, 3.86%)	8,196	157,976	47,397	7,637	1,284,605	49,583
Non-Qualified Ag Land (-, 27.02%)	-	-	-	6,516	214,751	58,017
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	430,435	3,385,367	1,015,732	449,902	25,231,943	1,023,624
CLASS 4						
Land and Improvements:						
Residential (3.86%)		33,897,878	1,308,370		51,199,905 *	1,976,290
Residential Low Income (0%-3.474%)		1,186,190	28,062		1,452,727	33,081
Mobile Homes (3.86%)		2,796,012	107,928		3,685,895	142,282
Mobile Homes Low Income (0%-3.474%)		112,600	2,112		89,460	1,564
Commercial (3.86%)		9,197,684	355,043		9,306,125	359,229
Industrial (3.86%)		5,097,555	196,767		4,807,855	185,585
New Manufacturing (1.93%-3.474%)		234,200	4,520		1,004,300	19,383
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		6,750	261		6,750	261
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	52,528,869	2,003,063		71,553,017	2,717,675	
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,192,099	65,762		2,252,997	67,589
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		991,123	29,734		843,774	25,313
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	3,183,222	95,496		3,096,771	92,902	
CLASS 6						
Livestock (4%)		7,433,042	297,310		7,932,714	317,340
Lease and Rental Equipment (4%)		24,082	963		15,947	638
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	7,457,124	298,273		7,948,661	317,978	
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		16,354,351	1,111,132		16,556,355	1,121,010
Farm Implements (9%)		6,964,336	626,795		7,454,130	670,870
Buses, Trucks, and Trailers (9%)		1,169,756	110,724		1,162,204	104,726
Furniture and Fixtures (9%)		1,108,544	99,773		1,709,008	153,815
Broadcasting Equipment (9%)		41,145	3,702		51,966	4,676
Other Business Equipment (9%)		306,742	26,206		442,218	38,785
Class 8 Subtotal	25,944,874	1,978,332		27,375,881	2,093,882	
CLASS 9						
Utilities (12%)		35,104,463	4,212,534		34,132,441	4,095,888
CLASS 10						
Timber Land (4%, 0.790%)	30,363	295,663	11,823	35,080	4,910,424	38,782
CLASS 11						
One Acre Farmsteads (3.088%, -)		15,918,048	491,525		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		9,790,079	715,654		11,392,442	814,561
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		9,790,079	715,654		11,392,442	814,561
	TOTAL	153,796,093	11,002,036		185,805,196	11,340,397

\* Class 4 residential property values include the value of property previously classified as class 11.

## Carbon County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		191,264	191,264		79,500	79,500
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	72,926	3,568,299	1,070,556	71,485	22,846,052	881,860
Tillable Non-Irrigated (30%, 3.86%)	44,016	1,093,999	328,215	41,020	7,737,173	298,664
Grazing (30%, 3.86%)	551,911	2,472,619	741,921	538,365	18,578,893	717,162
Wild Hay (30%, 3.86%)	14,261	262,407	78,735	13,477	2,319,087	89,513
Non-Qualified Ag Land (-, 27.02%)	-	-	-	12,075	398,064	107,552
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	683,114	7,397,324	2,219,427	676,422	51,879,269	2,094,751
CLASS 4 Land and Improvements: Residential (3.86%)		144,714,326	5,585,993		200,409,418 *	7,736,144
Residential Low Income (0%-3.474%)		4,685,967	103,732		4,317,323	93,497
Mobile Homes (3.86%)		2,884,748	111,322		3,159,442	121,948
Mobile Homes Low Income (0%-3.474%)		38,930	802		40,420	961
Commercial (3.86%)		32,794,696	1,265,880		34,266,800	1,322,701
Industrial (3.86%)		3,477,194	134,221		3,267,113	126,111
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		1,094,083	21,116		1,094,083	21,116
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	189,689,944	7,223,066		246,554,599	9,422,478	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		4,193,227	125,796		4,370,728	131,124
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	4,193,227	125,796		4,370,728	131,124	
CLASS 6 Livestock (4%)		13,293,435	531,747		14,759,371	590,502
Lease and Rental Equipment (4%)		42,439	1,697		34,462	1,379
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	13,335,874	533,444		14,793,833	591,881	
CLASS 7 Independent Telephone (8%)		1,262,599	101,008		1,305,408	104,432
CLASS 8 Machinery (9%)		3,254,649	292,931		3,786,792	340,824
Farm Implements (9%)		11,034,826	993,134		12,463,231	1,121,701
Buses, Trucks, and Trailers (9%)		2,063,232	185,698		2,694,399	242,655
Furniture and Fixtures (9%)		2,883,280	259,498		2,952,880	265,752
Broadcasting Equipment (9%)		238,482	21,462		172,204	15,498
Other Business Equipment (9%)		3,211,635	285,353		465,053	38,704
Class 8 Subtotal	22,686,104	2,038,076		22,534,559	2,025,134	
CLASS 9 Utilities (12%)		36,473,646	4,376,835		37,365,173	4,483,830
CLASS 10 Timber Land (4%, 0.790%)	5,364	16,097	645	11,317	609,134	4,812
CLASS 11 One Acre Farmsteads (3.088%, -)		47,698,946	1,472,579		- *	-
CLASS 12 Railroads (7.31, 7.15%)		7,665,028	560,315		7,814,752	558,753
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	7,665,028	560,315		7,814,752	558,753	
TOTAL		330,610,053	18,842,455		387,306,955	19,496,695

\* Class 4 residential property values include the value of property previously classified as class 11.

## Carter County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		2,222,727	2,222,727		1,805,701	1,805,701
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	0	0	0	0	0	0
Tillable Non-Irrigated (30%, 3.86%)	78,669	913,009	273,907	93,345	10,193,583	393,473
Grazing (30%, 3.86%)	1,256,839	4,672,263	1,401,702	1,224,333	33,864,802	1,307,176
Wild Hay (30%, 3.86%)	45,382	477,493	143,261	43,190	4,473,745	172,688
Non-Qualified Ag Land (-, 27.02%)	-	-	-	1,634	53,939	14,574
Eligible Mining Claims (30%, 3.86%)		22,459	6,738		182,215	7,034
Class 3 Subtotal	1,380,890	6,085,224	1,825,608	1,362,501	48,768,284	1,894,945
CLASS 4 Land and Improvements:						
Residential (3.86%)		4,252,048	164,143		17,956,608 *	693,176
Residential Low Income (0%-3.474%)		233,645	4,624		306,842	6,218
Mobile Homes (3.86%)		76,750	2,962		502,990	19,413
Mobile Homes Low Income (0%-3.474%)		13,170	245		11,170	212
Commercial (3.86%)		1,548,388	59,767		1,615,475	62,359
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	6,124,001	231,741			20,393,085	781,378
CLASS 5 Rural Electric and Telephone Co-Op (3%)		2,327,273	69,815		2,672,057	80,156
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	2,327,273	69,815			2,672,057	80,156
CLASS 6 Livestock (4%)		17,466,202	698,633		19,460,550	778,493
Lease and Rental Equipment (4%)		2,009	80		1,547	62
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	17,468,211	698,713			19,462,097	778,555
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		1,029,980	92,763		809,322	72,901
Farm Implements (9%)		8,383,407	754,506		8,772,743	789,544
Buses, Trucks, and Trailers (9%)		584,713	52,629		627,827	56,508
Furniture and Fixtures (9%)		128,150	11,534		118,154	10,632
Broadcasting Equipment (9%)		32,876	2,958		36,108	3,250
Other Business Equipment (9%)		101,928	9,142		184,406	16,558
Class 8 Subtotal	10,261,054	923,532			10,548,560	949,393
CLASS 9 Utilities (12%)		5,492,590	659,114		5,842,562	701,108
CLASS 10 Timber Land (4%, 0.790%)	1,506	9,536	381	20,978	963,113	7,611
CLASS 11 One Acre Farmsteads (3.088%, -)		13,915,528	429,512		- *	-
CLASS 12 Railroads (7.31, 7.15%)		0	0		0	0
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		0	0		0	0
TOTAL		63,906,144	7,061,143		110,455,459	6,998,847

\* Class 4 residential property values include the value of property previously classified as class 11.

## Cascade County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	33,079	827,465	248,351	41,970	7,712,072	297,683
Tillable Non-Irrigated (30%, 3.86%)	340,801	10,615,071	3,185,118	358,405	87,924,848	3,393,892
Grazing (30%, 3.86%)	894,711	3,875,671	1,163,869	814,414	26,591,495	1,026,445
Wild Hay (30%, 3.86%)	44,429	903,883	271,377	61,160	11,571,289	446,664
Non-Qualified Ag Land (-, 27.02%)	-	-	-	35,799	1,200,269	324,305
Eligible Mining Claims (30%, 3.86%)		40,050	12,015		41,475	1,601
<i>Class 3 Subtotal</i>	<b>1,313,020</b>	<b>16,262,140</b>	<b>4,880,730</b>	<b>1,311,748</b>	<b>135,041,448</b>	<b>5,490,590</b>
CLASS 4 Land and Improvements: Residential (3.86%)		1,191,935,506	46,007,282		1,293,889,649 *	49,944,997
Residential Low Income (0%-3.474%)		27,815,514	640,136		26,680,423	612,196
Mobile Homes (3.86%)		23,032,451	862,708		25,936,807	974,833
Mobile Homes Low Income (0%-3.474%)		915,693	18,388		949,180	19,585
Commercial (3.86%)		525,845,696	20,297,656		499,338,093	19,274,572
Industrial (3.86%)		47,362,187	1,828,172		46,951,538	1,812,329
New Manufacturing (1.93%-3.474%)		0	0		443,600	8,561
Qualified Golf Courses (1.93%)		1,919,140	37,039		1,992,370	38,453
Remodeled Commercial (0.772%-3.86%)		1,265,691	18,123		2,701,406	46,719
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>1,820,091,878</b>	<b>69,709,504</b>		<b>1,898,883,066</b>	<b>72,732,245</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		5,295,002	158,850		5,449,687	163,491
Qualified New Industrial (3%)		500	15		0	0
Pollution Control (3%)		221,135	6,634		207,704	6,231
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>5,516,637</b>	<b>165,499</b>		<b>5,657,391</b>	<b>169,722</b>	
CLASS 6 Livestock (4%)		19,536,834	781,467		20,027,392	801,321
Lease and Rental Equipment (4%)		367,086	14,684		267,031	10,682
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>19,903,920</b>	<b>796,151</b>		<b>20,294,423</b>	<b>812,003</b>	
CLASS 7 Independent Telephone (8%)		719,184	57,534		0	0
CLASS 8 Machinery (9%)		28,225,505	2,330,045		38,899,723	2,913,389
Farm Implements (9%)		14,151,401	1,273,622		14,768,171	1,329,147
Buses, Trucks, and Trailers (9%)		7,636,577	687,320		8,982,771	808,482
Furniture and Fixtures (9%)		38,953,143	3,505,934		39,264,506	3,533,977
Broadcasting Equipment (9%)		3,486,470	313,786		3,690,507	332,146
Other Business Equipment (9%)		2,357,026	208,316		3,481,787	275,382
<i>Class 8 Subtotal</i>	<b>94,810,122</b>	<b>8,319,023</b>		<b>109,087,465</b>	<b>9,192,523</b>	
CLASS 9 Utilities (12%)		127,723,110	15,326,771		131,330,424	15,759,656
CLASS 10 Timber Land (4%, 0.790%)	45,918	335,937	13,438	46,861	7,026,742	55,512
CLASS 11 One Acre Farmsteads (3.088%, -)		90,870,710	2,775,938		- *	-
CLASS 12 Railroads (7.31, 7.15%)		25,019,039	1,828,893		25,890,873	1,851,197
Airlines (7.31, 7.15%)		12,439,164	909,301		13,208,924	944,437
<i>Class 12 Subtotal</i>	<b>37,458,203</b>	<b>2,738,194</b>		<b>39,099,797</b>	<b>2,795,634</b>	
<b>TOTAL</b>	<b>2,213,691,841</b>	<b>104,782,782</b>		<b>2,346,420,756</b>	<b>107,007,885</b>	

\* Class 4 residential property values include the value of property previously classified as class 11.

## Chouteau County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	7,707	214,731	64,419	6,840	955,106	36,867
Tillable Non-Irrigated (30%, 3.86%)	1,100,888	38,550,194	11,565,058	1,104,244	278,000,101	10,730,805
Grazing (30%, 3.86%)	915,121	3,335,783	1,000,735	912,648	26,569,084	1,025,567
Wild Hay (30%, 3.86%)	21,806	410,748	123,224	21,501	3,718,976	143,552
Non-Qualified Ag Land (-, 27.02%)	-	-	-	4,821	158,948	42,948
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>2,045,523</b>	<b>42,511,456</b>	<b>12,753,436</b>	<b>2,050,054</b>	<b>309,402,215</b>	<b>11,979,739</b>
CLASS 4 Land and Improvements: Residential (3.86%)		39,033,788	1,506,705		92,612,681 *	3,574,848
Residential Low Income (0%-3.474%)		609,777	15,459		772,981	18,814
Mobile Homes (3.86%)		828,276	31,971		1,215,222	44,543
Mobile Homes Low Income (0%-3.474%)		21,950	556		13,370	352
Commercial (3.86%)		9,765,227	376,938		10,121,801	390,702
Industrial (3.86%)		7,975,746	307,864		7,730,865	298,411
New Manufacturing (1.93%-3.474%)		0	0		11,927	230
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>58,234,764</b>	<b>2,239,493</b>		<b>112,478,847</b>		<b>4,327,900</b>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		7,137,399	214,122		7,603,639	228,109
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>7,137,399</b>	<b>214,122</b>		<b>7,603,639</b>		<b>228,109</b>
CLASS 6 Livestock (4%)		13,214,571	528,587		14,147,131	565,883
Lease and Rental Equipment (4%)		5,693	228		693	28
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>13,220,264</b>	<b>528,815</b>		<b>14,147,824</b>		<b>565,911</b>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		2,382,470	214,423		3,254,838	288,957
Farm Implements (9%)		42,558,477	3,830,263		44,063,235	3,965,691
Buses, Trucks, and Trailers (9%)		3,185,702	286,713		3,378,656	304,079
Furniture and Fixtures (9%)		1,193,656	107,429		1,179,043	106,114
Broadcasting Equipment (9%)		143,793	12,942		200,578	18,052
Other Business Equipment (9%)		721,867	62,758		848,507	72,849
<i>Class 8 Subtotal</i>	<b>50,185,965</b>	<b>4,514,528</b>		<b>52,924,857</b>		<b>4,755,742</b>
CLASS 9 Utilities (12%)		19,895,030	2,387,404		20,450,293	2,454,035
CLASS 10 Timber Land (4%, 0.790%)	10,836	30,968	1,239	13,982	767,594	6,064
CLASS 11 One Acre Farmsteads (3.088%, -)		53,899,759	1,664,291		- *	-
CLASS 12 Railroads (7.31, 7.15%)		5,784,334	422,835		5,939,932	430,923
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>5,784,334</b>	<b>422,835</b>		<b>5,939,932</b>		<b>430,923</b>
<b>TOTAL</b>		<b>250,899,939</b>	<b>24,726,163</b>		<b>523,715,201</b>	<b>24,748,423</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Custer County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	25,508	1,038,868	311,728	29,256	9,453,635	364,898
Tillable Non-Irrigated (30%, 3.86%)	70,334	1,155,413	346,733	70,345	7,836,199	302,477
Grazing (30%, 3.86%)	1,734,891	4,618,919	1,386,449	1,693,833	33,854,484	1,306,767
Wild Hay (30%, 3.86%)	20,109	297,662	89,348	21,004	2,665,700	102,900
Non-Qualified Ag Land (-, 27.02%)	-	-	-	12,754	421,997	114,022
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<u>1,850,843</u>	<u>7,110,862</u>	<u>2,134,258</u>	<u>1,827,192</u>	<u>54,232,015</u>	<u>2,191,064</u>
CLASS 4 Land and Improvements:						
Residential (3.86%)		119,847,961	4,626,050		139,249,394 *	5,374,905
Residential Low Income (0%-3.474%)		2,517,229	49,122		3,020,683	62,809
Mobile Homes (3.86%)		2,545,605	98,259		3,135,725	121,033
Mobile Homes Low Income (0%-3.474%)		96,350	2,005		133,830	3,006
Commercial (3.86%)		42,619,303	1,645,132		42,470,045	1,639,375
Industrial (3.86%)		4,814,148	185,824		4,725,543	182,403
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		685,300	13,226		453,025	8,743
Remodeled Commercial (0.772%-3.86%)		620,200	16,459		611,100	20,897
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<u>173,746,096</u>	<u>6,636,077</u>			<u>193,799,345</u>	<u>7,413,171</u>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		4,100,645	123,015		4,478,599	134,361
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<u>4,100,645</u>	<u>123,015</u>			<u>4,478,599</u>	<u>134,361</u>
CLASS 6 Livestock (4%)		17,329,646	693,174		19,204,737	768,261
Lease and Rental Equipment (4%)		108,522	4,341		95,731	3,830
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<u>17,438,168</u>	<u>697,515</u>			<u>19,300,468</u>	<u>772,091</u>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		3,920,976	352,899		4,060,895	365,502
Farm Implements (9%)		7,367,407	663,071		7,922,342	713,014
Buses, Trucks, and Trailers (9%)		2,199,380	197,962		2,148,023	193,373
Furniture and Fixtures (9%)		5,864,067	527,775		6,235,282	561,187
Broadcasting Equipment (9%)		619,951	55,797		501,277	45,113
Other Business Equipment (9%)		556,310	36,874		502,779	31,037
<i>Class 8 Subtotal</i>	<u>20,528,091</u>	<u>1,834,378</u>			<u>21,370,598</u>	<u>1,909,226</u>
CLASS 9 Utilities (12%)		20,275,137	2,433,021		19,399,456	2,327,937
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	38,108	1,750,697	13,827
CLASS 11 One Acre Farmsteads (3.088%, -)		19,966,360	616,330		- * -	-
CLASS 12 Railroads (7.31, 7.15%)		12,421,141	907,986		12,656,956	904,972
Airlines (7.31, 7.15%)		148,519	10,857		155,669	11,129
<i>Class 12 Subtotal</i>	<u>12,569,660</u>	<u>918,843</u>			<u>12,812,625</u>	<u>916,101</u>
<b>TOTAL</b>		<b>275,735,019</b>	<b>15,393,437</b>		<b>327,143,803</b>	<b>15,677,778</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Daniels County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	640	17,146	5,144	611	97,655	3,770
Tillable Non-Irrigated (30%, 3.86%)	442,486	7,087,192	2,126,319	444,214	55,029,466	2,124,148
Grazing (30%, 3.86%)	197,932	717,124	215,269	197,071	5,688,120	219,525
Wild Hay (30%, 3.86%)	5,710	72,894	21,875	5,894	644,767	24,887
Non-Qualified Ag Land ( - , 27.02%)	-	-	-	1,549	51,050	13,794
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	646,768	7,894,356	2,368,607	649,339	61,511,058	2,386,124
CLASS 4 Land and Improvements:						
Residential (3.86%)		15,562,419	600,700		33,030,792 *	1,274,909
Residential Low Income (0%-3.474%)		361,917	9,108		384,840	9,290
Mobile Homes (3.86%)		69,730	2,692		246,670	9,522
Mobile Homes Low Income (0%-3.474%)		3,160	67		3,160	67
Commercial (3.86%)		5,003,257	193,130		4,981,245	192,281
Industrial (3.86%)		1,578,403	60,913		1,560,344	60,231
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		69,800	1,347		69,800	1,347
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	22,648,686	867,957		40,276,851		1,547,647
CLASS 5 Rural Electric and Telephone Co-Op (3%)		4,039,278	121,183		4,333,876	130,015
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	4,039,278	121,183		4,333,876		130,015
CLASS 6 Livestock (4%)		4,451,311	178,050		4,792,790	191,757
Lease and Rental Equipment (4%)		2,309	92		1,618	65
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	4,453,620	178,142		4,794,408		191,822
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		407,241	36,665		435,193	39,174
Farm Implements (9%)		11,843,092	1,065,890		13,102,453	1,179,221
Buses, Trucks, and Trailers (9%)		795,374	71,584		1,097,925	98,809
Furniture and Fixtures (9%)		796,353	71,669		815,518	73,387
Broadcasting Equipment (9%)		84,168	7,575		98,468	8,862
Other Business Equipment (9%)		599,672	53,984		377,924	33,962
Class 8 Subtotal	14,525,900	1,307,367		15,927,481		1,433,415
CLASS 9 Utilities (12%)		1,798,139	215,778		1,711,958	205,436
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11 One Acre Farmsteads (3.088%, - )		16,973,427	524,030		- *	-
CLASS 12 Railroads (7.31, 7.15%)		7,878,953	575,950		3,403,868	243,376
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	7,878,953	575,950		3,403,868		243,376
TOTAL		80,212,359	6,159,014		131,959,500	6,137,835

\* Class 4 residential property values include the value of property previously classified as class 11.

## Dawson County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	18,643	680,972	204,301	18,724	6,258,774	241,589
Tillable Non-Irrigated (30%, 3.86%)	420,329	6,618,884	1,985,776	422,301	52,201,587	2,014,959
Grazing (30%, 3.86%)	886,298	2,836,852	851,220	896,398	22,508,377	868,809
Wild Hay (30%, 3.86%)	6,159	68,180	20,460	6,720	716,575	27,654
Non-Qualified Ag Land (-, 27.02%)	-	-	-	3,438	110,458	29,842
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	1,331,429	10,204,888	3,061,757	1,347,581	81,795,771	3,182,853
CLASS 4						
Land and Improvements:						
Residential (3.86%)		85,458,546	3,298,816		107,692,292 *	4,157,224
Residential Low Income (0%-3.474%)		1,305,879	31,279		1,274,824	29,601
Mobile Homes (3.86%)		2,385,856	92,095		2,962,379	111,604
Mobile Homes Low Income (0%-3.474%)		96,560	2,181		50,880	1,185
Commercial (3.86%)		29,660,839	1,144,910		29,530,064	1,139,863
Industrial (3.86%)		3,032,364	117,054		2,949,832	113,867
New Manufacturing (1.93%-3.474%)		36,600	706		36,600	706
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		353,930	7,853		353,930	10,584
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	122,330,574	4,694,894		144,850,801		5,564,634
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		9,994,679	299,920		9,932,558	297,975
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	9,994,679	299,920		9,932,558		297,975
CLASS 6						
Livestock (4%)		11,442,437	457,314		12,302,401	492,162
Lease and Rental Equipment (4%)		39,595	1,585		36,577	1,463
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	11,482,032	458,899		12,338,978		493,625
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		3,708,796	304,904		3,884,609	329,713
Farm Implements (9%)		14,892,787	1,340,356		15,586,963	1,402,818
Buses, Trucks, and Trailers (9%)		1,848,422	168,509		1,987,991	178,919
Furniture and Fixtures (9%)		3,986,481	358,799		3,908,694	351,783
Broadcasting Equipment (9%)		771,568	69,440		639,572	57,566
Other Business Equipment (9%)		2,223,193	197,859		2,470,533	220,208
Class 8 Subtotal	27,431,247	2,439,867		28,478,362		2,541,007
CLASS 9						
Utilities (12%)		31,233,968	3,748,069		30,974,317	3,716,913
CLASS 10						
Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%, - )		22,190,772	685,157		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		27,290,437	1,994,933		28,058,007	2,006,146
Airlines (7.31, 7.15%)		84,405	6,170		100,792	7,206
Class 12 Subtotal	27,374,842	2,001,103		28,158,799		2,013,352
TOTAL		262,243,002	17,389,666		336,529,586	17,810,359

\* Class 4 residential property values include the value of property previously classified as class 11.

## Deer Lodge County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	8,626	194,162	58,256	9,064	1,984,394	76,600
Tillable Non-Irrigated (30%, 3.86%)	70	2,710	813	33	2,599	100
Grazing (30%, 3.86%)	162,281	595,898	178,814	155,943	3,915,282	151,115
Wild Hay (30%, 3.86%)	6,074	89,872	26,961	6,048	848,876	32,771
Non-Qualified Ag Land (-, 27.02%)	-	-	-	10,615	288,443	77,937
Eligible Mining Claims (30%, 3.86%)		1,224	370		59,192	2,286
Class 3 Subtotal	177,051	883,866	265,214	181,703	7,098,786	340,809
CLASS 4 Land and Improvements:						
Residential (3.86%)		110,296,934	4,255,522		115,863,168 *	4,472,605
Residential Low Income (0%-3.474%)		4,153,775	96,261		3,882,123	85,783
Mobile Homes (3.86%)		2,969,375	114,624		3,326,465	128,404
Mobile Homes Low Income (0%-3.474%)		86,480	1,789		70,470	1,538
Commercial (3.86%)		33,742,731	1,302,479		33,576,431	1,296,062
Industrial (3.86%)		7,448,825	287,524		6,070,625	234,327
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		468,190	9,036		468,190	9,036
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		5,117	198		8,998	348
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	159,171,427	6,067,433			163,266,470	6,228,103
CLASS 5 Rural Electric and Telephone Co-Op (3%)		168,228	5,047		173,952	5,218
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		2,084,838	62,545
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	168,228	5,047			2,258,790	67,763
CLASS 6 Livestock (4%)		1,777,699	71,114		1,944,439	77,809
Lease and Rental Equipment (4%)		25,450	1,019		20,640	826
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	1,803,149	72,133			1,965,079	78,635
CLASS 7 Independent Telephone (8%)		312,281	24,983		295,791	23,664
CLASS 8 Machinery (9%)		5,270,979	474,397		7,077,077	636,943
Farm Implements (9%)		622,229	56,000		689,710	62,074
Buses, Trucks, and Trailers (9%)		695,045	62,627		817,120	73,601
Furniture and Fixtures (9%)		2,537,321	228,355		3,202,532	288,236
Broadcasting Equipment (9%)		237,193	21,348		262,508	23,626
Other Business Equipment (9%)		135,085	11,772		151,853	12,896
Class 8 Subtotal	9,497,852	854,499			12,200,800	1,097,376
CLASS 9 Utilities (12%)		17,044,860	2,045,383		17,274,756	2,072,968
CLASS 10 Timber Land (4%, 0.790%)	79,486	422,345	16,889	77,560	14,152,444	111,819
CLASS 11 One Acre Farmsteads (3.088%, -)		4,136,668	126,978		- *	-
CLASS 12 Railroads (7.31, 7.15%)		620,943	45,391		998,136	71,366
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	620,943	45,391			998,136	71,366
TOTAL		194,061,619	9,523,950		219,511,052	10,092,503

\* Class 4 residential property values include the value of property previously classified as class 11.

## Fallon County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2					0	0
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	0	0	0	0	0	0
Tillable Non-Irrigated (30%, 3.86%)	159,315	2,089,229	626,805	158,582	16,574,434	639,769
Grazing (30%, 3.86%)	651,397	1,952,421	585,832	650,750	15,637,741	603,614
Wild Hay (30%, 3.86%)	25,111	248,899	74,692	25,652	2,345,879	90,554
Non-Qualified Ag Land (-, 27.02%)	-	-	-	2,917	96,151	25,979
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	835,823	4,290,549	1,287,329	837,901	34,654,205	1,359,916
CLASS 4						
Land and Improvements:						
Residential (3.86%)		22,352,774	862,867		36,520,000 *	1,409,765
Residential Low Income (0%-3.474%)		525,581	11,907		513,335	11,797
Mobile Homes (3.86%)		1,508,460	58,228		1,575,380	60,811
Mobile Homes Low Income (0%-3.474%)		9,030	200		6,880	125
Commercial (3.86%)		9,311,026	359,403		9,240,051	356,662
Industrial (3.86%)		2,604,170	100,518		2,564,890	99,005
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	36,311,041	1,393,123		50,420,536	1,938,165	
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,015,411	90,463		2,916,576	87,495
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	3,015,411	90,463		2,916,576	87,495	
CLASS 6						
Livestock (4%)		11,419,261	456,767		11,847,293	473,961
Lease and Rental Equipment (4%)		10,289	412		14,786	591
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	11,429,550	457,179		11,862,079	474,552	
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		3,684,294	331,594		3,434,235	309,077
Farm Implements (9%)		8,894,697	800,528		9,518,486	856,665
Buses, Trucks, and Trailers (9%)		1,118,211	100,639		1,100,602	99,053
Furniture and Fixtures (9%)		1,007,200	90,646		1,130,344	101,734
Broadcasting Equipment (9%)		102,983	9,268		112,892	10,160
Other Business Equipment (9%)		18,824,120	1,694,181		17,208,801	1,548,737
Class 8 Subtotal	33,631,505	3,026,856		32,505,360	2,925,426	
CLASS 9						
Utilities (12%)		26,521,157	3,182,540		26,537,812	3,184,535
CLASS 10						
Timber Land (4%, 0.790%)	0	0	0	600	27,565	217
CLASS 11						
One Acre Farmsteads (3.088%, -)		14,030,847	433,209		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		5,658,987	413,673		5,759,876	411,831
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	5,658,987	413,673		5,759,876	411,831	
TOTAL		134,889,047	10,284,372		164,684,009	10,382,137

\* Class 4 residential property values include the value of property previously classified as class 11.

## Fergus County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		19,471,406	584,142		17,998,274	539,948
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	7,302	233,050	69,918	8,494	1,630,464	62,939
Tillable Non-Irrigated (30%, 3.86%)	432,501	12,790,671	3,837,418	428,353	92,613,514	3,574,915
Grazing (30%, 3.86%)	1,409,401	5,523,299	1,657,515	1,392,821	42,688,793	1,647,835
Wild Hay (30%, 3.86%)	116,507	1,978,351	593,594	116,688	17,979,287	694,005
Non-Qualified Ag Land (-, 27.02%)	-	-	-	12,378	413,042	111,594
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	1,965,711	20,525,371	6,158,445	1,958,734	155,325,100	6,091,288
CLASS 4 Land and Improvements:						
Residential (3.86%)		108,498,147	4,188,255		150,982,327 *	5,827,911
Residential Low Income (0%-3.474%)		3,123,358	55,574		3,890,398	73,391
Mobile Homes (3.86%)		5,839,537	225,405		7,113,048	274,573
Mobile Homes Low Income (0%-3.474%)		201,250	4,891		238,740	5,169
Commercial (3.86%)		38,150,889	1,472,636		37,295,800	1,439,627
Industrial (3.86%)		5,458,346	210,693		5,846,674	225,682
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		91,800	1,772		155,400	2,999
Remodeled Commercial (0.772%-3.86%)		363,781	12,214		397,412	10,943
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	161,727,108	6,171,440		205,919,799		7,860,295
CLASS 5 Rural Electric and Telephone Co-Op (3%)		9,596,490	287,893		10,367,018	314,007
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		965,907	28,977		942,745	28,282
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	10,562,397	316,870		11,309,763		342,289
CLASS 6 Livestock (4%)		32,013,669	1,280,536		34,154,256	1,366,314
Lease and Rental Equipment (4%)		50,270	2,010		52,387	2,095
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	32,063,939	1,282,546		34,206,643		1,368,409
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		13,154,388	1,183,930		13,805,738	1,257,126
Farm Implements (9%)		23,973,365	2,157,623		25,450,428	2,290,538
Buses, Trucks, and Trailers (9%)		4,742,864	417,689		4,525,376	410,436
Furniture and Fixtures (9%)		4,505,824	405,531		4,685,861	421,732
Broadcasting Equipment (9%)		599,884	53,988		537,323	48,363
Other Business Equipment (9%)		526,877	46,239		659,091	53,380
Class 8 Subtotal	47,503,202	4,265,000		49,663,817		4,481,575
CLASS 9 Utilities (12%)		16,568,978	1,988,275		17,248,607	2,069,835
CLASS 10 Timber Land (4%, 0.790%)	115,345	1,129,179	45,142	125,576	5,947,560	46,993
CLASS 11 One Acre Farmsteads (3.088%, -)		38,469,143	1,187,444		- *	-
CLASS 12 Railroads (7.31, 7.15%)		4,840,749	353,858		4,853,206	347,003
Airlines (7.31, 7.15%)		145,744	10,654		137,990	9,866
Class 12 Subtotal	4,986,493	364,512		4,991,196		356,869
TOTAL		353,007,216	22,363,816		502,610,759	23,157,501

\* Class 4 residential property values include the value of property previously classified as class 11.

## Flathead County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30% 3.86%)	12,013	628,774	188,632	25,456	6,032,273	232,846
Tillable Non-Irrigated (30% 3.86%)	52,023	3,582,654	1,074,796	46,882	20,774,717	801,904
Grazing (30% 3.86%)	58,821	448,598	134,579	49,457	2,229,936	86,076
Wild Hay (30% 3.86%)	15,124	428,524	128,557	13,485	2,740,206	105,772
Non-Qualified Ag Land (-, 27.02%)	-	-	-	35,766	1,228,615	331,972
Eligible Mining Claims (30% 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>137,981</b>	<b>5,088,550</b>	<b>1,526,564</b>	<b>171,046</b>	<b>33,005,747</b>	<b>1,558,570</b>
CLASS 4 Land and Improvements:						
Residential (3.86%)	1,669,232,011	64,432,369		1,877,443,668 *	72,469,337	
Residential Low Income (0%-3.474%)	28,031,074	613,730		30,959,898	684,878	
Mobile Homes (3.86%)	41,323,356	1,595,081		43,888,017	1,694,077	
Mobile Homes Low Income (0%-3.474%)	1,346,199	32,192		1,439,550	30,940	
Commercial (3.86%)	461,635,392	17,819,127		458,324,680	17,691,333	
Industrial (3.86%)	108,807,288	4,199,961		109,589,842	4,230,168	
New Manufacturing (1.93%-3.474%)	5,578,200	112,870		7,485,900	154,901	
Qualified Golf Courses (1.93%)	6,389,430	123,316		8,009,726	154,588	
Remodeled Commercial (0.772%-3.86%)	24,910	962		24,910	962	
Nonproductive Land Under 20 Acres (3.86%)	2,190	85		2,190	85	
Out of Production Ag/Timber (3.86%)	0	0		0	0	
<i>Class 4 Subtotal</i>	<b>2,322,370,050</b>	<b>88,929,693</b>		<b>2,537,168,381</b>	<b>97,111,269</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)	18,803,853	564,116		19,961,142	598,835	
Qualified New Industrial (3%)	0	0		0	0	
Pollution Control (3%)	10,517,656	315,530		10,565,602	316,968	
Gasohol Related (3%)	0	0		0	0	
Research and Development (0%-3%)	0	0		0	0	
Aluminum Electrolytic Equipment (3%)	29,316,959	879,509		26,996,847	809,905	
<i>Class 5 Subtotal</i>	<b>58,638,468</b>	<b>1,759,155</b>		<b>57,523,591</b>	<b>1,725,708</b>	
CLASS 6 Livestock (4%)	6,798,892	271,954		6,734,771	269,394	
Lease and Rental Equipment (4%)	524,785	20,991		725,168	29,007	
Canola Seed Processing Equipment (4%)	0	0		0	0	
<i>Class 6 Subtotal</i>	<b>7,323,677</b>	<b>292,945</b>		<b>7,459,939</b>	<b>298,401</b>	
CLASS 7 Independent Telephone (8%)	0	0		0	0	
CLASS 8 Machinery (9%)	81,964,676	6,618,452		90,401,614	7,463,880	
Farm Implements (9%)	7,239,313	651,538		7,894,311	710,488	
Buses, Trucks, and Trailers (9%)	12,409,213	1,116,829		12,645,014	1,138,051	
Furniture and Fixtures (9%)	33,665,501	3,029,895		38,309,907	3,447,891	
Broadcasting Equipment (9%)	2,847,434	256,269		2,411,441	217,030	
Other Business Equipment (9%)	7,476,023	671,283		8,455,828	759,281	
<i>Class 8 Subtotal</i>	<b>145,602,160</b>	<b>12,344,266</b>		<b>160,118,115</b>	<b>13,736,621</b>	
CLASS 9 Utilities (12%)	83,911,876	10,069,424		92,411,564	11,089,388	
CLASS 10 Timber Land (4% 0.790%)	466,551	42,523,993	1,700,960	458,797	171,052,708	1,351,316
CLASS 11 One Acre Farmsteads (3.088% - )		162,363,720	4,994,859		- * -	
CLASS 12 Railroads (7.31, 7.15%)	32,451,089	2,372,175		32,896,681	2,352,112	
Airlines (7.31, 7.15%)	4,664,783	340,995		4,763,275	340,574	
<i>Class 12 Subtotal</i>	<b>37,115,872</b>	<b>2,713,170</b>		<b>37,659,956</b>	<b>2,692,686</b>	
<b>TOTAL</b>	<b>2,864,938,366</b>	<b>124,331,036</b>		<b>3,096,400,001</b>	<b>129,563,959</b>	

\* Class 4 residential property values include the value of property previously classified as class 11.

## Gallatin County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		155,904	155,904		98,176	98,176
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	81,763	2,578,708	773,781	87,603	16,672,643	643,564
Tillable Non-Irrigated (30%, 3.86%)	106,794	4,101,118	1,230,485	102,729	27,781,221	1,072,361
Grazing (30%, 3.86%)	525,601	2,542,731	763,280	441,938	16,359,949	631,508
Wild Hay (30%, 3.86%)	19,286	482,280	144,756	17,139	3,866,503	149,259
Non-Qualified Ag Land (-, 27.02%)	-	-	-	30,577	1,039,903	280,869
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	733,444	9,704,837	2,912,302	679,986	65,720,219	2,777,561
CLASS 4 Land and Improvements:						
Residential (3.86%)		1,157,905,723	44,695,342		1,294,413,399 *	49,964,434
Residential Low Income (0%-3.474%)		8,265,728	165,106		10,135,739	219,298
Mobile Homes (3.86%)		25,228,563	973,866		27,494,713	1,058,883
Mobile Homes Low Income (0%-3.474%)		312,430	6,241		275,370	5,849
Commercial (3.86%)		369,319,685	14,255,770		376,648,244	14,538,668
Industrial (3.86%)		24,709,215	953,773		23,237,188	896,954
New Manufacturing (1.93%-3.474%)		868,800	16,768		623,900	14,401
Qualified Golf Courses (1.93%)		7,775,135	150,061		7,423,735	143,279
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		10,631	410		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	1,594,395,910	61,217,337		1,740,252,288		66,841,766
CLASS 5 Rural Electric and Telephone Co-Op (3%)		6,028,997	180,867		7,493,052	224,792
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		1,180,099	35,403		1,026,173	30,785
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		704,918	21,148		782,215	23,466
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	7,914,014	237,418		9,301,440		279,043
CLASS 6 Livestock (4%)		18,037,243	721,381		18,220,988	729,165
Lease and Rental Equipment (4%)		427,724	17,110		422,766	16,911
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	18,464,967	738,491		18,643,754		746,076
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		48,995,733	4,147,527		50,230,433	4,290,219
Farm Implements (9%)		17,241,726	1,551,775		16,765,449	1,508,896
Buses, Trucks, and Trailers (9%)		7,663,396	690,034		9,179,291	826,530
Furniture and Fixtures (9%)		34,723,441	3,125,452		34,402,774	3,096,683
Broadcasting Equipment (9%)		1,686,299	151,772		2,700,378	243,036
Other Business Equipment (9%)		4,785,456	430,994		6,985,246	623,212
Class 8 Subtotal	115,096,051	10,097,554		120,263,571		10,588,576
CLASS 9 Utilities (12%)		86,023,755	10,322,853		90,964,220	10,915,703
CLASS 10 Timber Land (4%, 0.790%)	149,271	3,267,223	130,671	180,431	37,465,614	296,043
CLASS 11 One Acre Farmsteads (3.088%, -)		91,991,427	2,837,836		- *	-
CLASS 12 Railroads (7.31, 7.15%)		19,708,419	1,440,685		22,857,136	1,634,285
Airlines (7.31, 7.15%)		11,064,612	808,822		11,015,061	787,575
Class 12 Subtotal	30,773,031	2,249,507		33,872,197		2,421,860
TOTAL		1,957,787,119	90,899,873		2,116,581,479	94,964,804

\* Class 4 residential property values include the value of property previously classified as class 11.

## Garfield County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	263	2,993	899	540	59,495	2,296
Tillable Non-Irrigated (30%, 3.86%)	311,745	3,913,589	1,174,182	312,068	31,440,758	1,213,646
Grazing (30%, 3.86%)	1,780,621	5,307,942	1,592,664	1,778,470	42,713,662	1,648,740
Wild Hay (30%, 3.86%)	9,718	131,312	39,396	9,372	1,178,388	45,481
Non-Qualified Ag Land (-, 27.02%)	-	-	-	1,669	55,006	14,867
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>2,102,347</b>	<b>9,355,836</b>	<b>2,807,141</b>	<b>2,102,119</b>	<b>75,447,309</b>	<b>2,925,030</b>
CLASS 4 Land and Improvements: Residential (3.86%)		5,924,423	228,708		19,644,179 *	758,206
Residential Low Income (0%-3.474%)		50,872	996		92,696	2,025
Mobile Homes (3.86%)		1,026,070	39,606		1,554,352	59,999
Mobile Homes Low Income (0%-3.474%)		10,990	139		10,990	332
Commercial (3.86%)		2,116,617	81,702		2,092,381	80,766
Industrial (3.86%)		403,248	15,565		403,248	15,565
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>9,532,220</b>	<b>366,716</b>		<b>23,797,846</b>		<b>916,893</b>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		4,273,507	128,209		4,204,047	126,122
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>4,273,507</b>	<b>128,209</b>		<b>4,204,047</b>		<b>126,122</b>
CLASS 6 Livestock (4%)		18,712,187	748,472		20,112,505	804,574
Lease and Rental Equipment (4%)		2,584	103		3,380	135
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>18,714,771</b>	<b>748,575</b>		<b>20,115,885</b>		<b>804,709</b>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		254,167	22,893		1,208,186	108,751
Farm Implements (9%)		8,666,993	780,032		9,256,453	833,084
Buses, Trucks, and Trailers (9%)		1,077,228	97,004		993,148	89,413
Furniture and Fixtures (9%)		326,651	29,423		286,406	25,781
Broadcasting Equipment (9%)		75,553	6,799		77,805	7,002
Other Business Equipment (9%)		671,014	59,703		235,898	20,599
<i>Class 8 Subtotal</i>	<b>11,071,606</b>	<b>995,854</b>		<b>12,057,896</b>		<b>1,084,630</b>
CLASS 9 Utilities (12%)		0	0		0	0
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	456	20,948	165
CLASS 11 One Acre Farmsteads (3.088%, -)		13,625,429	420,619		-	*
CLASS 12 Railroads (7.31, 7.15%)		0	0		0	0
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b>TOTAL</b>	<b>66,573,369</b>	<b>5,467,114</b>		<b>135,643,931</b>		<b>5,857,549</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Glacier County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	4,267	159,490	47,849	8,656	1,645,780	63,527
Tillable Non-Irrigated (30%, 3.86%)	275,885	8,348,145	2,504,585	301,757	60,450,047	2,333,389
Grazing (30%, 3.86%)	379,268	1,837,235	551,387	454,644	14,224,484	549,019
Wild Hay (30%, 3.86%)	12,228	153,333	45,998	12,626	1,421,707	54,857
Non-Qualified Ag Land (-, 27.02%)	-	-	-	9,908	248,315	67,089
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	671,648	10,498,203	3,149,819	787,591	77,990,333	3,067,881
CLASS 4 Land and Improvements: Residential (3.86%)		70,129,812	2,707,074		86,199,451 *	3,327,226
Residential Low Income (0%-3.474%)		1,708,141	41,220		2,047,995	50,833
Mobile Homes (3.86%)		2,141,040	82,641		2,150,796	83,015
Mobile Homes Low Income (0%-3.474%)		52,530	1,112		48,650	1,085
Commercial (3.86%)		41,119,947	1,587,235		41,140,326	1,588,024
Industrial (3.86%)		3,600,537	138,983		3,080,741	118,917
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		696,882	13,448		668,325	12,898
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		16,260	628		16,260	628
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	119,465,149	4,572,341		135,352,544	5,182,626	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		21,274,502	638,236		21,255,996	637,683
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	21,274,502	638,236		21,255,996	637,683	
CLASS 6 Livestock (4%)		6,508,748	260,348		6,579,364	263,227
Lease and Rental Equipment (4%)		33,032	1,320		29,813	1,193
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	6,541,780	261,668		6,609,177	264,420	
CLASS 7 Independent Telephone (8%)		136,145	10,892		116,312	9,305
CLASS 8 Machinery (9%)		2,425,980	218,343		2,724,695	245,229
Farm Implements (9%)		13,051,778	1,174,656		13,467,274	1,212,055
Buses, Trucks, and Trailers (9%)		2,107,395	189,686		1,709,132	153,821
Furniture and Fixtures (9%)		5,641,852	507,776		5,886,973	529,864
Broadcasting Equipment (9%)		192,135	17,290		198,614	17,877
Other Business Equipment (9%)		6,180,881	550,132		5,914,990	526,674
Class 8 Subtotal	29,600,021	2,657,883		29,901,678	2,685,520	
CLASS 9 Utilities (12%)		53,647,867	6,437,744		57,251,908	6,870,228
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	2,290	472,763	3,736
CLASS 11 One Acre Farmsteads (3.088%, -)		16,730,487	516,368		- *	-
CLASS 12 Railroads (7.31, 7.15%)		17,671,961	1,291,819		18,132,969	1,296,509
Airlines (7.31, 7.15%)		1,430	105		1,445	103
Class 12 Subtotal	17,673,391	1,291,924		18,134,414	1,296,612	
TOTAL		275,567,545	19,536,875		347,085,125	20,018,011

\* Class 4 residential property values include the value of property previously classified as class 11.

## Golden Valley County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	9,034	206,466	61,945	10,481	1,820,199	70,264
Tillable Non-Irrigated (30%, 3.86%)	99,043	1,867,497	560,263	97,177	14,233,219	549,404
Grazing (30%, 3.86%)	537,487	1,478,782	443,659	535,525	11,841,757	457,085
Wild Hay (30%, 3.86%)	12,499	166,429	49,933	12,236	1,523,001	58,792
Non-Qualified Ag Land (-, 27.02%)	-	-	-	3,237	111,413	30,105
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	658,063	3,719,174	1,115,800	658,656	29,529,589	1,165,650
CLASS 4 Land and Improvements: Residential (3.86%)		4,549,190	175,596		14,208,441 *	548,423
Residential Low Income (0%-3.474%)		192,760	4,700		174,060	3,861
Mobile Homes (3.86%)		189,970	7,333		189,970	7,333
Mobile Homes Low Income (0%-3.474%)		0	0		60,970	1,905
Commercial (3.86%)		829,416	32,019		865,061	33,394
Industrial (3.86%)		247,275	9,544		222,708	8,597
New Manufacturing (1.93%-3.474%)		427,100	8,243		427,100	9,892
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	6,435,711	237,435		16,148,310		613,405
CLASS 5 Rural Electric and Telephone Co-Op (3%)		1,243,214	37,296		1,273,010	38,189
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	1,243,214	37,296		1,273,010		38,189
CLASS 6 Livestock (4%)		6,853,788	274,144		7,209,553	288,421
Lease and Rental Equipment (4%)		5,152	206		701	28
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	6,858,940	274,350		7,210,254		288,449
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		1,542,564	131,157		550,163	44,530
Farm Implements (9%)		3,742,081	336,787		4,000,939	360,087
Buses, Trucks, and Trailers (9%)		371,955	33,486		457,660	41,200
Furniture and Fixtures (9%)		80,466	7,244		83,955	7,553
Broadcasting Equipment (9%)		16,703	1,503		16,833	1,515
Other Business Equipment (9%)		211,500	18,984		101,706	9,154
Class 8 Subtotal	5,965,269	529,161		5,211,256		464,039
CLASS 9 Utilities (12%)		18,417,764	2,210,131		18,540,778	2,224,892
CLASS 10 Timber Land (4%, 0.790%)	13,320	129,277	5,171	11,414	532,463	4,204
CLASS 11 One Acre Farmsteads (3.088%, -)		9,387,813	289,582		- *	-
CLASS 12 Railroads (7.31, 7.15%)		5,340,384	390,382		5,435,459	388,635
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		5,340,384	390,382		5,435,459	388,635
TOTAL		57,497,546	5,089,308		83,881,119	5,187,463

\* Class 4 residential property values include the value of property previously classified as class 11.

## Granite County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		88,679	2,660		83,190	2,496
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	7,509	269,028	80,714	26,875	5,528,820	213,408
Tillable Non-Irrigated (30%, 3.86%)	934	19,200	5,761	967	174,323	6,729
Grazing (30%, 3.86%)	227,475	919,837	276,027	205,489	5,512,585	212,792
Wild Hay (30%, 3.86%)	20,402	588,091	176,442	10,239	2,218,210	85,619
Non-Qualified Ag Land (-, 27.02%)	-	-	-	9,087	286,703	77,458
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	256,319	1,796,156	538,944	252,657	13,720,641	596,006
CLASS 4 Land and Improvements: Residential (3.86%)		42,937,478	1,657,387		56,590,952 *	2,184,454
Residential Low Income (0%-3.474%)		1,031,491	20,189		957,750	16,472
Mobile Homes (3.86%)		2,295,801	88,623		2,435,211	94,005
Mobile Homes Low Income (0%-3.474%)		51,140	1,269		48,210	1,220
Commercial (3.86%)		6,086,752	234,958		6,156,849	237,661
Industrial (3.86%)		2,417,589	93,319		286,750	11,069
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	54,820,251	2,095,745		66,475,722	2,544,881	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		504,896	15,147		517,958	15,539
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	504,896	15,147		517,958	15,539	
CLASS 6 Livestock (4%)		8,319,722	332,779		8,566,341	342,677
Lease and Rental Equipment (4%)		6,370	255		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	8,326,092	333,034		8,566,341	342,677	
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		6,033,036	542,989		6,632,010	596,898
Farm Implements (9%)		2,488,446	223,959		2,817,492	253,572
Buses, Trucks, and Trailers (9%)		896,279	80,668		917,209	82,548
Furniture and Fixtures (9%)		468,280	42,144		547,387	49,262
Broadcasting Equipment (9%)		36,260	3,263		34,419	3,097
Other Business Equipment (9%)		303,364	27,305		317,008	28,535
Class 8 Subtotal	10,225,665	920,328		11,265,525	1,013,912	
CLASS 9 Utilities (12%)		25,562,225	3,067,468		25,912,661	3,109,519
CLASS 10 Timber Land (4%, 0.790%)	110,168	2,938,633	117,547	142,376	32,701,954	258,363
CLASS 11 One Acre Farmsteads (3.088%, -)		8,871,484	273,974		- *	-
CLASS 12 Railroads (7.31, 7.15%)		12,498,586	913,646		14,553,110	1,040,548
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		12,498,586	913,646		14,553,110	1,040,548
TOTAL		125,632,667	8,278,493		173,797,102	8,923,941

\* Class 4 residential property values include the value of property previously classified as class 11.

## Hill County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	2,911	65,533	19,669	1,904	223,968	8,645
Tillable Non-Irrigated (30%, 3.86%)	1,134,157	21,378,500	6,413,702	1,126,449	162,947,154	6,289,752
Grazing (30%, 3.86%)	408,269	1,398,375	419,764	401,786	10,985,230	423,969
Wild Hay (30%, 3.86%)	3,711	47,251	14,178	3,929	504,087	19,456
Non-Qualified Ag Land (-, 27.02%)	-	-	-	6,572	216,593	58,524
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>1,549,048</b>	<b>22,889,659</b>	<b>6,867,313</b>	<b>1,540,640</b>	<b>174,877,032</b>	<b>6,800,346</b>
CLASS 4 Land and Improvements: Residential (3.86%)		191,177,719	7,375,358		238,543,421 *	9,207,610
Residential Low Income (0%-3.474%)		2,982,664	62,284		4,339,948	105,609
Mobile Homes (3.86%)		6,441,270	248,621		6,400,695	247,057
Mobile Homes Low Income (0%-3.474%)		152,930	2,309		200,860	4,398
Commercial (3.86%)		72,641,382	2,803,953		74,932,338	2,892,378
Industrial (3.86%)		16,315,114	629,762		13,568,684	523,748
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		39,745	767		254,545	4,913
Remodeled Commercial (0.772%-3.86%)		493,696	14,794		493,696	18,605
Nonproductive Land Under 20 Acres (3.86%)		0	0		.	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>290,244,520</b>	<b>11,137,848</b>		<b>338,734,187</b>	<b>13,004,318</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		14,485.572	434,562		14,526,042	435,785
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>14,485.572</b>	<b>434,562</b>		<b>14,526,042</b>	<b>435,785</b>	
CLASS 6 Livestock (4%)		7,694,219	307,760		8,163,902	326,634
Lease and Rental Equipment (4%)		190,466	7,620		139,210	5,569
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>7,884,685</b>	<b>315,380</b>		<b>8,303,112</b>	<b>332,203</b>	
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		4,241,610	381,767		4,133,674	372,050
Farm Implements (9%)		32,149,684	2,893,463		33,722,926	3,035,058
Buses, Trucks, and Trailers (9%)		3,429,641	308,698		3,432,302	308,913
Furniture and Fixtures (9%)		7,288,733	656,005		7,492,475	674,336
Broadcasting Equipment (9%)		587,378	52,864		539,455	48,554
Other Business Equipment (9%)		1,366,474	119,949		1,345,235	120,621
<i>Class 8 Subtotal</i>	<b>49,063,520</b>	<b>4,412,746</b>		<b>50,666,067</b>	<b>4,559,532</b>	
CLASS 9 Utilities (12%)		26,356,673	3,162,799		26,784,034	3,214,089
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	6,115	288,912	2,284
CLASS 11 One Acre Farmsteads (3.088%, -)		51,022,778	1,575,448		- *	-
CLASS 12 Railroads (7.31, 7.15%)		38,570,961	2,819,539		40,549,212	2,899,270
Airlines (7.31, 7.15%)		75,970	5,553		71,715	5,128
<i>Class 12 Subtotal</i>	<b>38,646,931</b>	<b>2,825,092</b>		<b>40,620,927</b>	<b>2,904,398</b>	
<b>TOTAL</b>		<b>500,594,338</b>	<b>30,731,188</b>		<b>654,800,313</b>	<b>31,252,955</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Jefferson County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		28,533	28,533		30,761	30,761
CLASS 2 Gross Proceeds		78,656,557	2,359,697		83,562,144	2,506,865
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	14,159	363,163	108,954	19,846	3,278,871	126,553
Tillable Non-Irrigated (30%, 3.86%)	23,538	376,779	113,042	23,570	2,860,038	110,397
Grazing (30%, 3.86%)	343,989	1,151,948	345,841	338,551	6,793,787	262,258
Wild Hay (30%, 3.86%)	10,403	203,443	61,037	7,382	1,198,532	46,263
Non-Qualified Ag Land (-, 27.02%)	-	-	-	34,805	1,065,464	287,842
Eligible Mining Claims (30%, 3.86%)		1,849	552		0	0
<i>Class 3 Subtotal</i>	392,090	2,097,182	629,426	424,154	15,196,692	833,313
CLASS 4 Land and Improvements: Residential (3.86%)		136,407,888	5,265,427		156,360,976 *	6,035,743
Residential Low Income (0%-3.474%)		2,837,617	60,926		2,798,173	55,605
Mobile Homes (3.86%)		5,954,084	229,818		7,510,337	289,898
Mobile Homes Low Income (0%-3.474%)		333,630	6,927		298,750	5,604
Commercial (3.86%)		12,437,838	480,112		12,595,454	486,195
Industrial (3.86%)		25,302,743	976,690		25,681,048	991,292
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		6,560	253		6,560	253
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	183,280,360	7,020,153		205,251,298		7,864,590
CLASS 5 Rural Electric and Telephone Co-Op (3%)		1,357,081	40,712		1,442,383	43,271
Qualified New Industrial (3%)		5,250	158		5,250	158
Pollution Control (3%)		13,234,095	397,023		12,722,967	381,689
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	14,596,426	437,893		14,170,600		425,118
CLASS 6 Livestock (4%)		7,171,207	286,850		7,662,048	306,533
Lease and Rental Equipment (4%)		6,820	273		5,217	208
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	7,178,027	287,123		7,667,265		306,741
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		64,854,671	5,836,925		69,498,097	6,254,837
Farm Implements (9%)		2,546,810	229,217		2,762,022	248,586
Buses, Trucks, and Trailers (9%)		7,638,946	688,879		7,531,980	677,878
Furniture and Fixtures (9%)		1,334,850	120,133		1,630,112	146,707
Broadcasting Equipment (9%)		154,748	13,929		315,779	28,421
Other Business Equipment (9%)		4,023,592	359,392		4,314,445	382,206
<i>Class 8 Subtotal</i>	80,553,617	7,248,475		86,052,435		7,738,635
CLASS 9 Utilities (12%)		45,104,274	5,412,516		43,071,284	5,168,560
CLASS 10 Timber Land (4%, 0.790%)	42,351	636,182	25,437	44,803	5,123,161	40,478
CLASS 11 One Acre Farmsteads (3.088% - )		13,350,104	411,477		- *	-
CLASS 12 Railroads (7.31, 7.15%)		9,711,659	709,922		13,250,962	947,444
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	9,711,659	709,922		13,250,962		947,444
<b>TOTAL</b>		435,192,921	24,570,652		473,376,602	25,862,505

\* Class 4 residential property values include the value of property previously classified as class 11.

## Judith Basin County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	4,574	156,532	46,960	3,091	918,600	35,456
Tillable Non-Irrigated (30%, 3.86%)	211,224	6,062,400	1,818,721	208,382	44,733,539	1,726,723
Grazing (30%, 3.86%)	492,677	3,031,969	909,602	493,293	23,565,489	909,629
Wild Hay (30%, 3.86%)	54,308	1,228,588	368,574	54,085	11,112,606	428,939
Non-Qualified Ag Land (-, 27.02%)	-	-	-	1,633	53,830	14,543
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<i>762,783</i>	<i>10,479,489</i>	<i>3,143,857</i>	<i>760,484</i>	<i>80,384,064</i>	<i>3,115,290</i>
CLASS 4 Land and Improvements: Residential (3.86%)		14,414,214	556,544		36,876,325 *	1,423,448
Residential Low Income (0%-3.474%)		266,620	6,226		286,974	5,645
Mobile Homes (3.86%)		1,286,028	49,642		1,206,230	46,569
Mobile Homes Low Income (0%-3.474%)		7,980	184		0	0
Commercial (3.86%)		3,880,628	149,469		3,819,654	147,446
Industrial (3.86%)		1,825,048	70,447		1,804,612	69,658
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<i>21,680,518</i>	<i>832,512</i>			<i>43,993,795</i>	<i>1,692,766</i>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		2,377,334	71,320		2,321,834	69,657
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<i>2,377,334</i>	<i>71,320</i>			<i>2,321,834</i>	<i>69,657</i>
CLASS 6 Livestock (4%)		16,685,717	667,408		17,498,124	699,975
Lease and Rental Equipment (4%)		3,006	120		2,910	116
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<i>16,688,723</i>	<i>667,528</i>			<i>17,501,034</i>	<i>700,091</i>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		1,060,562	95,455		1,342,790	120,862
Farm Implements (9%)		10,298,570	926,868		11,043,639	993,929
Buses, Trucks, and Trailers (9%)		1,166,334	104,777		1,293,325	116,399
Furniture and Fixtures (9%)		368,985	33,209		405,123	36,463
Broadcasting Equipment (9%)		18,343	1,651		20,368	1,833
Other Business Equipment (9%)		14,344	1,297		16,823	1,483
<i>Class 8 Subtotal</i>	<i>12,927,138</i>	<i>1,163,257</i>			<i>14,122,068</i>	<i>1,270,969</i>
CLASS 9 Utilities (12%)		11,312,819	1,357,537		12,526,200	1,503,145
CLASS 10 Timber Land (4%, 0.790%)	6,278	44,935	1,800	16,777	754,469	5,959
CLASS 11 One Acre Farmsteads (3.088%, -)		22,297,801	688,162		- *	-
CLASS 12 Railroads (7.31, 7.15%)		11,950,686	873,595		12,185,952	871,295
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<i>11,950,686</i>	<i>873,595</i>			<i>12,185,952</i>	<i>871,295</i>
<b>TOTAL</b>		<b>109,759,443</b>	<b>8,799,568</b>		<b>183,789,416</b>	<b>9,229,172</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Lake County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	101,484	1,984,123	595,342	88,941	14,017,993	541,102
Tillable Non-Irrigated (30%, 3.86%)	14,106	822,844	246,869	12,389	5,269,254	203,393
Grazing (30%, 3.86%)	157,446	972,056	291,721	147,257	5,976,616	230,715
Wild Hay (30%, 3.86%)	11,652	214,913	64,486	10,287	1,611,178	62,190
Non-Qualified Ag Land (-, 27.02%)	-	-	-	23,859	785,250	212,159
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	284,688	3,993,936	1,198,418	282,733	27,660,291	1,249,559
CLASS 4 Land and Improvements:						
Residential (3.86%)	613,589,281	23,684,587		706,706,721 *	27,278,994	
Residential Low Income (0%-3.474%)	9,954,393	218,618		11,712,776	256,979	
Mobile Homes (3.86%)	10,420,000	402,219		12,880,125	497,187	
Mobile Homes Low Income (0%-3.474%)	556,420	13,076		769,960	19,004	
Commercial (3.86%)	75,660,771	2,920,507		74,907,165	2,891,413	
Industrial (3.86%)	9,834,116	379,599		9,708,746	374,759	
New Manufacturing (1.93%-3.474%)	779,400	16,091		779,400	17,469	
Qualified Golf Courses (1.93%)	0	0		0	0	
Remodeled Commercial (0.772%-3.86%)	0	0		0	0	
Nonproductive Land Under 20 Acres (3.86%)	18,891	729		0	0	
Out of Production Ag/Timber (3.86%)	0	0		0	0	
Class 4 Subtotal	720,813,272	27,635,426		817,464,893	31,335,805	
CLASS 5 Rural Electric and Telephone Co-Op (3%)	4,834,115	145,023		5,071,108	152,132	
Qualified New Industrial (3%)	0	0		0	0	
Pollution Control (3%)	0	0		0	0	
Gasohol Related (3%)	0	0		0	0	
Research and Development (0%-3%)	0	0		0	0	
Aluminum Electrolytic Equipment (3%)	0	0		0	0	
Class 5 Subtotal	4,834,115	145,023		5,071,108	152,132	
CLASS 6 Livestock (4%)	14,013,896	560,553		14,806,074	592,430	
Lease and Rental Equipment (4%)	100,859	4,034		99,548	3,983	
Canola Seed Processing Equipment (4%)	0	0		0	0	
Class 6 Subtotal	14,114,755	564,587		14,905,622	596,413	
CLASS 7 Independent Telephone (8%)	22,895	1,832		52,119	4,170	
CLASS 8 Machinery (9%)	14,717,314	1,094,108		18,952,463	1,432,627	
Farm Implements (9%)	9,080,575	817,257		9,640,970	867,684	
Buses, Trucks, and Trailers (9%)	3,143,981	283,086		3,240,462	293,219	
Furniture and Fixtures (9%)	6,250,102	562,502		6,019,692	541,781	
Broadcasting Equipment (9%)	917,330	82,562		1,122,179	100,995	
Other Business Equipment (9%)	2,366,248	198,677		2,994,115	252,384	
Class 8 Subtotal	36,475,550	3,038,192		41,969,881	3,488,690	
CLASS 9 Utilities (12%)	31,894,961	3,827,400		33,988,901	4,078,667	
CLASS 10 Timber Land (4%, 0.790%)	100,301	6,497,643	259,907	99,274	29,408,462	232,292
CLASS 11 One Acre Farmsteads (3.088%, -)		89,805,118	2,765,486		- *	-
CLASS 12 Railroads (7.31, 7.15%)		9,699,094	709,003		11,309,123	808,604
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		9,699,094	709,003		11,309,123	808,604
TOTAL		918,151,339	40,145,274		981,830,400	41,946,332

\* Class 4 residential property values include the value of property previously classified as class 11.

## Lewis And Clark County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		1,118,152	33,545		28,275	848
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	45,070	1,124,301	337,349	41,013	5,472,475	211,242
Tillable Non-Irrigated (30%, 3.86%)	36,052	735,753	220,762	32,560	5,382,369	207,754
Grazing (30%, 3.86%)	888,730	3,130,256	939,450	627,785	20,116,056	776,488
Wild Hay (30%, 3.86%)	18,142	312,643	93,829	16,857	2,850,384	110,021
Non-Qualified Ag Land (-, 27.02%)	-	-	-	45,406	1,439,651	388,963
Eligible Mining Claims (30%, 3.86%)		4,771	1,432		0	0
<i>Class 3 Subtotal</i>	987,994	5,307,724	1,592,822	763,621	35,260,935	1,694,468
CLASS 4 Land and Improvements: Residential (3.86%)		884,478,162	34,140,996		932,755,440 *	36,004,239
Residential Low Income (0%-3.474%)		8,881,475	161,886		11,602,516	212,050
Mobile Homes (3.86%)		21,175,565	817,382		24,713,597	953,945
Mobile Homes Low Income (0%-3.474%)		582,237	11,950		715,720	15,644
Commercial (3.86%)		333,800,295	12,884,699		344,836,490	13,310,743
Industrial (3.86%)		18,547,160	715,920		17,000,053	656,201
New Manufacturing (1.93%-3.474%)		260,900	6,042		80,500	2,175
Qualified Golf Courses (1.93%)		1,273,220	24,573		1,268,765	24,487
Remodeled Commercial (0.772%-3.86%)		2,168,592	26,930		1,104,300	8,526
Nonproductive Land Under 20 Acres (3.86%)		17,575	679		8,863	342
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		1,271,185,181	48,791,057		1,334,086,244	51,188,352
CLASS 5 Rural Electric and Telephone Co-Op (3%)		2,397,212	71,913		2,487,586	74,629
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		16,408,797	492,264		17,939,055	538,172
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		18,806,009	564,177		20,426,641	612,801
CLASS 6 Livestock (4%)		14,018,308	560,708		14,145,408	565,933
Lease and Rental Equipment (4%)		673,537	26,930		583,347	23,338
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		14,691,845	587,638		14,728,755	589,271
CLASS 7 Independent Telephone (8%)		560,293	44,823		0	0
CLASS 8 Machinery (9%)		27,370,099	2,453,204		26,645,776	2,391,051
Farm Implements (9%)		6,132,811	551,960		6,069,468	546,259
Buses, Trucks, and Trailers (9%)		2,214,736	199,326		5,217,179	473,200
Furniture and Fixtures (9%)		35,925,469	3,233,326		34,480,730	3,103,295
Broadcasting Equipment (9%)		1,859,872	167,390		2,238,330	201,453
Other Business Equipment (9%)		4,145,772	373,269		6,539,273	564,235
<i>Class 8 Subtotal</i>		77,648,759	6,978,475		81,190,756	7,279,493
CLASS 9 Utilities (12%)		119,736,427	14,368,372		122,044,285	14,645,311
CLASS 10 Timber Land (4%, 0.790%)	185,637	2,014,637	80,586	170,877	26,358,205	208,263
CLASS 11 One Acre Farmsteads (3.088% - )		41,669,796	1,286,729		- * -	-
CLASS 12 Railroads (7.31, 7.15%)		16,665,514	1,218,248		18,864,124	1,348,785
Airlines (7.31, 7.15%)		7,474,223	546,368		6,238,869	446,079
<i>Class 12 Subtotal</i>		24,139,737	1,764,616		25,102,993	1,794,864
<b>TOTAL</b>		<b>1,576,878,560</b>	<b>76,092,840</b>		<b>1,659,227,089</b>	<b>78,013,671</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Liberty County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	4,060	77,649	23,299	5,525	679,950	26,246
Tillable Non-Irrigated (30%, 3.86%)	555,918	11,170,575	3,351,252	553,094	84,554,547	3,263,787
Grazing (30%, 3.86%)	233,613	959,093	287,818	234,055	7,628,458	294,423
Wild Hay (30%, 3.86%)	4,619	50,501	15,152	4,316	439,876	16,978
Non-Qualified Ag Land (-, 27.02%)	-	-	-	965	31,819	8,599
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	798,210	12,257,818	3,677,521	797,955	93,334,650	3,610,033
CLASS 4 Land and Improvements: Residential (3.86%)		15,815,609	610,488		43,565,168 *	1,681,567
Residential Low Income (0%-3.474%)		350,035	10,060		312,324	8,748
Mobile Homes (3.86%)		239,295	9,241		750,315	28,969
Mobile Homes Low Income (0%-3.474%)		0	0		3,650	42
Commercial (3.86%)		5,459,139	210,723		5,738,822	221,520
Industrial (3.86%)		2,844,690	109,808		2,856,461	110,262
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	24,708,768	950,320		53,226,740		2,051,108
CLASS 5 Rural Electric and Telephone Co-Op (3%)	3,721,837	111,657		3,765,510		112,965
Qualified New Industrial (3%)	0	0		0		0
Pollution Control (3%)	0	0		0		0
Gasohol Related (3%)	0	0		0		0
Research and Development (0%-3%)	0	0		0		0
Aluminum Electrolytic Equipment (3%)	0	0		0		0
Class 5 Subtotal	3,721,837	111,657		3,765,510		112,965
CLASS 6 Livestock (4%)	4,551,804	182,063		4,386,039		175,460
Lease and Rental Equipment (4%)	0	0		2,851		114
Canola Seed Processing Equipment (4%)	0	0		0		0
Class 6 Subtotal	4,551,804	182,063		4,388,890		175,574
CLASS 7 Independent Telephone (8%)	0	0		0		0
CLASS 8 Machinery (9%)	771,791	69,479		1,022,654		92,054
Farm Implements (9%)	16,579,529	1,492,157		17,635,875		1,587,244
Buses, Trucks, and Trailers (9%)	1,120,603	100,922		1,237,985		111,417
Furniture and Fixtures (9%)	434,432	39,097		401,060		36,097
Broadcasting Equipment (9%)	19,861	1,788		57,375		5,165
Other Business Equipment (9%)	1,377,331	123,727		1,444,268		129,756
Class 8 Subtotal	20,303,547	1,827,170		21,799,217		1,961,733
CLASS 9 Utilities (12%)	9,498,740	1,139,849		9,605,970		1,152,717
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11 One Acre Farmsteads (3.088%, -)	27,775,679	857,796		- *		-
CLASS 12 Railroads (7.31, 7.15%)	6,857,170	501,258		6,997,657		500,332
Airlines (7.31, 7.15%)	0	0		0		0
Class 12 Subtotal	6,857,170	501,258		6,997,657		500,332
TOTAL	109,675,363	9,247,634		193,118,634		9,564,462

\* Class 4 residential property values include the value of property previously classified as class 11.

## Lincoln County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		34,592,608	1,037,778		15,795,885	473,877
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	5,155	90,845	27,260	4,549	461,565	17,815
Tillable Non-Irrigated (30%, 3.86%)	407	7,801	2,343	299	110,504	4,266
Grazing (30%, 3.86%)	42,403	167,948	50,467	31,861	922,190	35,597
Wild Hay (30%, 3.86%)	6,357	120,753	36,228	5,525	970,647	37,464
Non-Qualified Ag Land ( - , 27.02%)	-	-	-	13,359	447,866	121,000
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	54,322	387,347	116,298	55,593	2,912,772	216,142
CLASS 4 Land and Improvements: Residential (3.86%)		256,127,975	9,886,847		292,679,320 *	11,297,838
Residential Low Income (0%-3.474%)		7,506,984	166,261		10,512,823	237,263
Mobile Homes (3.86%)		12,673,034	489,201		13,175,641	508,597
Mobile Homes Low Income (0%-3.474%)		739,230	15,365		787,190	16,095
Commercial (3.86%)		52,616,729	2,030,993		52,683,360	2,033,566
Industrial (3.86%)		34,790,010	1,342,897		28,875,395	1,114,595
New Manufacturing (1.93%-3.474%)		1,019,000	19,817		614,300	12,679
Qualified Golf Courses (1.93%)		1,769,635	34,153		1,769,635	34,153
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		367,242,597	13,985,534		401,097,664	15,254,786
CLASS 5 Rural Electric and Telephone Co-Op (3%)		16,223,017	486,689		18,168,773	545,060
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		4,957,207	138,104		4,148,182	115,014
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		21,180,224	624,793		22,316,955	660,074
CLASS 6 Livestock (4%)		2,615,482	104,603		2,649,558	106,095
Lease and Rental Equipment (4%)		93,500	3,740		107,672	4,308
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		2,708,982	108,343		2,757,230	110,403
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		52,922,334	4,461,074		43,614,540	3,712,852
Farm Implements (9%)		1,462,765	131,648		1,593,243	143,402
Buses, Trucks, and Trailers (9%)		4,104,238	369,785		4,256,710	381,626
Furniture and Fixtures (9%)		5,116,059	460,468		5,534,931	498,148
Broadcasting Equipment (9%)		563,631	50,731		544,964	49,043
Other Business Equipment (9%)		3,540,057	316,329		3,619,368	322,605
<i>Class 8 Subtotal</i>		67,709,084	5,790,035		59,163,756	5,107,676
CLASS 9 Utilities (12%)		16,531,785	1,983,813		16,183,153	1,941,977
CLASS 10 Timber Land (4%, 0.790%)	424,266	29,355,062	1,174,215	419,214	154,779,077	1,222,694
CLASS 11 One Acre Farmsteads (3.088%, - )		28,224,778	862,469		- *	-
CLASS 12 Railroads (7.31, 7.15%)		32,398,946	2,368,361		33,331,741	2,383,220
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>		32,398,946	2,368,361		33,331,741	2,383,220
<b>TOTAL</b>		<b>600,331,413</b>	<b>28,051,639</b>		<b>708,338,233</b>	<b>27,370,849</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Madison County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		2,096,504	2,096,504		1,764,285	1,764,285
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	75,465	2,801,421	840,503	102,446	21,599,143	833,718
Tillable Non-Irrigated (30%, 3.86%)	20,139	530,897	159,278	19,779	3,763,656	145,283
Grazing (30%, 3.86%)	876,256	3,107,759	932,567	849,681	22,534,361	869,891
Wild Hay (30%, 3.86%)	19,908	528,998	158,713	17,876	2,462,554	95,045
Non-Qualified Ag Land (-, 27.02%)	-	-	-	24,808	785,221	212,138
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	991,768	6,969,075	2,091,061	1,014,590	51,144,935	2,156,075
CLASS 4 Land and Improvements: Residential (3.86%)		156,749,319	6,050,574		218,115,885 *	8,419,315
Residential Low Income (0%-3.474%)		1,877,503	44,212		2,387,654	56,949
Mobile Homes (3.86%)		2,613,136	100,869		3,581,006	138,226
Mobile Homes Low Income (0%-3.474%)		46,420	726		47,560	682
Commercial (3.86%)		39,751,702	1,534,430		39,947,092	1,541,965
Industrial (3.86%)		5,130,266	198,029		5,163,726	199,322
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	206,168,346	7,928,840		269,242,923		10,356,459
CLASS 5 Rural Electric and Telephone Co-Op (3%)		5,084,134	152,525		5,277,035	158,311
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	5,084,134	152,525		5,277,035		158,311
CLASS 6 Livestock (4%)		25,661,835	1,026,452		25,129,223	1,005,247
Lease and Rental Equipment (4%)		170,600	6,825		189,149	7,565
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	25,832,435	1,033,277		25,318,372		1,012,812
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		16,545,464	1,489,112		16,444,056	1,479,977
Farm Implements (9%)		9,431,087	848,792		9,437,408	849,369
Buses, Trucks, and Trailers (9%)		4,260,071	383,436		4,253,425	382,810
Furniture and Fixtures (9%)		2,513,651	226,234		2,728,781	245,590
Broadcasting Equipment (9%)		133,834	12,045		181,970	16,376
Other Business Equipment (9%)		4,948,847	445,410		5,947,185	531,086
<i>Class 8 Subtotal</i>	37,832,954	3,405,029		38,992,825		3,505,208
CLASS 9 Utilities (12%)		31,593,291	3,791,193		32,222,026	3,866,644
CLASS 10 Timber Land (4%, 0.790%)	74,388	748,205	29,906	97,316	13,762,779	108,750
CLASS 11 One Acre Farmsteads (3.088%, -)		52,767,917	1,627,326		- *	-
CLASS 12 Railroads (7.31, 7.15%)		9,149,079	668,796		10,553,885	754,602
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	9,149,079	668,796		10,553,885		754,602
<b>TOTAL</b>		<b>378,241,940</b>	<b>22,824,457</b>		<b>448,279,065</b>	<b>23,683,146</b>

\* Class 4 residential property values include the value of property previously classified as class 11

## Mccone County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	4,262	91,767	27,530	6,100	1,008,925	38,948
Tillable Non-Irrigated (30%, 3.86%)	535,216	9,055,398	2,716,619	524,370	69,914,950	2,698,716
Grazing (30%, 3.86%)	782,594	2,220,439	666,132	804,200	18,109,039	699,009
Wild Hay (30%, 3.86%)	6,152	82,632	24,790	5,391	787,011	30,376
Non-Qualified Ag Land (-, 27.02%)	-	-	-	79	2,591	699
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>1,328,224</b>	<b>11,450,236</b>	<b>3,435,071</b>	<b>1,340,140</b>	<b>89,822,516</b>	<b>3,467,748</b>
CLASS 4 Land and Improvements: Residential (3.86%)		13,205,963	509,750		36,570,347 *	1,411,465
Residential Low Income (0%-3.474%)		360,432	9,689		248,488	6,511
Mobile Homes (3.86%)		42,140	1,639		773,760	29,868
Mobile Homes Low Income (0%-3.474%)		0	0		0	0
Commercial (3.86%)		3,556,877	137,295		4,040,704	155,983
Industrial (3.86%)		1,398,623	53,987		1,531,486	59,118
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>18,564,035</b>	<b>712,361</b>		<b>43,164,785</b>	<b>1,662,945</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		8,197,450	246,437		8,432,580	252,981
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>8,197,450</b>	<b>246,437</b>		<b>8,432,580</b>	<b>252,981</b>	
CLASS 6 Livestock (4%)		10,986,248	439,446		11,748,498	470,009
Lease and Rental Equipment (4%)		0	0		11,747	470
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>10,986,248</b>	<b>439,446</b>		<b>11,760,245</b>	<b>470,479</b>	
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		3,462,913	311,662		628,886	56,607
Farm Implements (9%)		16,754,854	1,507,937		18,038,383	1,623,458
Buses, Trucks, and Trailers (9%)		1,519,810	136,802		1,367,875	123,326
Furniture and Fixtures (9%)		250,581	22,552		357,571	32,181
Broadcasting Equipment (9%)		40,254	3,623		33,566	3,021
Other Business Equipment (9%)		233,195	20,988		219,850	17,430
<i>Class 8 Subtotal</i>	<b>22,261,607</b>	<b>2,003,563</b>		<b>20,646,131</b>	<b>1,856,023</b>	
CLASS 9 Utilities (12%)		1,835,783	220,295		1,773,251	212,791
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11 One Acre Farmsteads (3.088%, -)		25,263,314	780,045		- *	-
CLASS 12 Railroads (7.31, 7.15%)		2,112,458	154,420		2,191,700	156,706
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>2,112,458</b>	<b>154,420</b>		<b>2,191,700</b>	<b>156,706</b>	
<b>TOTAL</b>		<b>100,671,131</b>	<b>7,991,637</b>		<b>177,791,208</b>	<b>8,079,673</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Meagher County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		102,174	3,066		72,026	2,161
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	21,910	425,540	127,676	49,898	7,155,582	276,197
Tillable Non-Irrigated (30%, 3.86%)	29,834	786,716	236,026	28,962	5,673,379	218,991
Grazing (30%, 3.86%)	775,159	2,800,068	840,157	743,427	21,273,217	821,153
Wild Hay (30%, 3.86%)	32,604	583,623	175,095	10,170	1,644,101	63,457
Non-Qualified Ag Land (-, 27.02%)	-	-	-	3,361	109,812	29,668
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	859,507	4,595,947	1,378,954	835,817	35,856,091	1,409,466
CLASS 4 Land and Improvements: Residential (3.86%)		20,127,251	776,913		36,733,599 *	1,418,009
Residential Low Income (0%-3.474%)		609,087	13,517		584,299	11,882
Mobile Homes (3.86%)		1,011,861	39,061		1,400,201	54,052
Mobile Homes Low Income (0%-3.474%)		102,811	2,926		61,650	1,372
Commercial (3.86%)		5,324,770	205,528		5,384,442	207,831
Industrial (3.86%)		818,000	31,574		814,988	31,459
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		24,638	952		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	28,018,418	1,070,471		44,979,179		1,724,605
CLASS 5 Rural Electric and Telephone Co-Op (3%)		337,167	10,115		350,560	10,517
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	337,167	10,115		350,560		10,517
CLASS 6 Livestock (4%)		14,717,070	588,675		14,892,544	595,739
Lease and Rental Equipment (4%)		7,640	306		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	14,724,710	588,981		14,892,544		595,739
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		3,257,129	293,153		2,723,440	245,116
Farm Implements (9%)		4,812,373	433,122		5,003,078	450,276
Buses, Trucks, and Trailers (9%)		1,040,044	93,627		987,109	88,878
Furniture and Fixtures (9%)		676,154	60,853		668,457	60,164
Broadcasting Equipment (9%)		49,967	4,497		49,868	4,489
Other Business Equipment (9%)		194,118	17,436		281,974	25,387
<i>Class 8 Subtotal</i>	10,029,785	902,688		9,713,926		874,310
CLASS 9 Utilities (12%)		33,677,221	4,041,269		32,265,190	3,871,821
CLASS 10 Timber Land (4%, 0.790%)	99,317	1,394,644	55,784	124,029	19,794,418	156,362
CLASS 11 One Acre Farmsteads (3.088%, -)		15,805,899	487,858		- * -	-
CLASS 12 Railroads (7.31, 7.15%)		0	0		0	0
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>		0	0		0	0
<b>TOTAL</b>		<b>108,685,965</b>	<b>8,539,186</b>		<b>157,923,934</b>	<b>8,644,981</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Mineral County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	1,856	62,161	18,648	1,545	312,700	12,070
Tillable Non-Irrigated (30%, 3.86%)	607	44,121	13,237	589	222,589	8,592
Grazing (30%, 3.86%)	8,860	42,683	12,805	5,497	246,796	9,526
Wild Hay (30%, 3.86%)	2,110	57,563	17,269	1,720	415,032	16,020
Non-Qualified Ag Land (-, 27.02%)	-	-	-	3,623	117,751	31,816
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>13,433</b>	<b>206,528</b>	<b>61,959</b>	<b>12,974</b>	<b>1,314,868</b>	<b>78,024</b>
CLASS 4 Land and Improvements: Residential (3.86%)		38,449,382	1,484,147		49,114,374 *	1,895,814
Residential Low Income (0%-3.474%)		1,529,735	34,148		1,986,435	44,432
Mobile Homes (3.86%)		3,854,533	148,785		3,993,284	154,390
Mobile Homes Low Income (0%-3.474%)		164,470	3,475		240,660	4,692
Commercial (3.86%)		13,701,612	528,882		13,569,281	523,774
Industrial (3.86%)		6,182,932	238,661		5,630,807	217,349
New Manufacturing (1.93%-3.474%)		1,040,800	20,087		1,040,800	20,087
Qualified Golf Courses (1.93%)		0	0		60,000	1,158
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>64,923,464</b>	<b>2,458,185</b>		<b>75,635,641</b>	<b>2,861,696</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		864,191	25,925		969,690	29,090
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>864,191</b>	<b>25,925</b>		<b>969,690</b>	<b>29,090</b>	
CLASS 6 Livestock (4%)		616,642	24,667		682,746	27,307
Lease and Rental Equipment (4%)		9,400	376		4,277	171
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>626,042</b>	<b>25,043</b>		<b>687,023</b>	<b>27,478</b>	
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		13,036,894	1,013,401		12,374,980	966,886
Farm Implements (9%)		348,411	31,357		376,951	33,926
Buses, Trucks, and Trailers (9%)		544,219	49,354		471,085	42,399
Furniture and Fixtures (9%)		938,006	84,421		1,297,045	116,734
Broadcasting Equipment (9%)		133,645	12,028		131,463	11,832
Other Business Equipment (9%)		85,792	7,577		130,736	11,534
<i>Class 8 Subtotal</i>	<b>15,086,967</b>	<b>1,198,138</b>		<b>14,782,260</b>	<b>1,183,311</b>	
CLASS 9 Utilities (12%)		30,098,094	3,611,773		29,417,640	3,530,117
CLASS 10 Timber Land (4%, 0.790%)	91,682	4,217,758	168,710	92,039	24,783,109	195,787
CLASS 11 One Acre Farmsteads (3.088%, -)		9,856,784	303,040		- * -	-
CLASS 12 Railroads (7.31, 7.15%)		11,904,248	870,201		13,849,662	990,250
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>11,904,248</b>	<b>870,201</b>		<b>13,849,662</b>	<b>990,250</b>	
<b>TOTAL</b>		<b>137,784,076</b>	<b>8,722,974</b>		<b>161,439,893</b>	<b>8,895,753</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Missoula County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		250	250
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	16,542	577,383	173,215	15,770	2,692,359	103,925
Tillable Non-Irrigated (30%, 3.86%)	5,953	148,786	44,636	5,026	956,026	36,903
Grazing (30%, 3.86%)	105,600	503,606	151,082	112,943	4,329,301	167,111
Wild Hay (30%, 3.86%)	10,088	248,399	74,520	9,168	2,022,004	78,049
Non-Qualified Ag Land (-, 27.02%)	-	-	-	8,227	279,680	75,570
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	138,183	1,478,174	443,453	151,134	10,279,370	461,558
CLASS 4 Land and Improvements: Residential (3.86%)		1,453,792,502	56,116,392		1,576,625,976 *	60,857,763
Residential Low Income (0%-3.474%)		24,485,570	531,690		27,123,091	612,931
Mobile Homes (3.86%)		40,788,444	1,574,434		43,887,365	1,694,052
Mobile Homes Low Income (0%-3.474%)		1,022,074	22,223		1,457,760	31,029
Commercial (3.86%)		756,639,421	29,206,281		769,989,962	29,721,613
Industrial (3.86%)		78,188,226	3,018,066		79,220,646	3,057,917
New Manufacturing (1.93%-3.474%)		9,636,900	203,033		9,471,300	220,525
Qualified Golf Courses (1.93%)		3,459,002	66,759		3,933,326	75,914
Remodeled Commercial (0.772%-3.86%)		1,060,620	14,451		2,101,522	24,704
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		2,369,072,759	90,753,329		2,513,810,948	96,296,448
CLASS 5 Rural Electric and Telephone Co-Op (3%)		22,057,122	661,713		24,046,020	721,381
Qualified New Industrial (3%)		186,639	5,599		178,938	5,368
Pollution Control (3%)		9,593,388	287,802		9,907,408	297,222
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		127,577	3,827		929,306	27,880
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		31,964,726	958,941		35,061,672	1,051,851
CLASS 6 Livestock (4%)		6,159,760	246,388		6,378,724	255,149
Lease and Rental Equipment (4%)		616,134	24,645		733,248	29,330
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		6,775,894	271,033		7,111,972	284,479
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		175,216,303	15,326,656		176,237,401	15,474,773
Farm Implements (9%)		2,810,681	252,961		2,981,299	268,317
Buses, Trucks, and Trailers (9%)		6,603,478	594,315		6,313,561	568,220
Furniture and Fixtures (9%)		50,765,047	4,568,854		56,980,871	5,128,278
Broadcasting Equipment (9%)		4,784,454	430,601		3,832,444	344,920
Other Business Equipment (9%)		8,226,732	736,602		10,854,814	973,334
Class 8 Subtotal		248,406,695	21,909,989		257,200,390	22,757,842
CLASS 9 Utilities (12%)		131,138,037	15,736,563		134,623,332	16,154,799
CLASS 10 Timber Land (4%, 0.790%)	559,890	27,901,237	1,116,049	544,649	132,154,218	1,044,018
CLASS 11 One Acre Farmsteads (3.088%, -)		65,522,277	2,013,173		- *	-
CLASS 12 Railroads (7.31, 7.15%)		30,039,030	2,195,853		34,542,307	2,469,774
Airlines (7.31, 7.15%)		8,783,595	642,081		8,680,917	620,686
Class 12 Subtotal		38,822,625	2,837,934		43,223,224	3,090,460
TOTAL		2,921,082,424	136,040,464		3,133,465,376	141,141,705

\* Class 4 residential property values include the value of property previously classified as class 11.

## Musselshell County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	12,435	405,679	121,704	12,554	3,334,155	128,698
Tillable Non-Irrigated (30%, 3.86%)	111,296	2,253,287	675,986	112,562	17,361,540	670,155
Grazing (30%, 3.86%)	772,390	2,347,191	704,157	702,137	16,960,068	654,659
Wild Hay (30%, 3.86%)	6,852	79,210	23,763	8,760	1,226,940	47,360
Non-Qualified Ag Land (-, 27.02%)	-	-	-	22,158	728,638	196,878
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	902,973	5,085,367	1,525,610	858,171	39,611,341	1,697,750
CLASS 4						
Land and Improvements:						
Residential (3.86%)		34,720,734	1,340,220		49,929,879 *	1,927,293
Residential Low Income (0%-3.474%)		1,510,108	29,683		1,627,569	32,716
Mobile Homes (3.86%)		1,728,032	66,702		2,175,394	83,970
Mobile Homes Low Income (0%-3.474%)		58,440	1,363		58,800	848
Commercial (3.86%)		12,636,700	487,777		10,576,857	408,266
Industrial (3.86%)		503,332	19,429		442,181	17,068
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		3,800	147		0	0
Class 4 Subtotal	51,161,146	1,945,321		64,810,680		2,470,161
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,870,844	116,125		4,026,571	120,799
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	3,870,844	116,125		4,026,571		120,799
CLASS 6						
Livestock (4%)		10,423,440	416,937		10,992,191	439,686
Lease and Rental Equipment (4%)		39,827	1,593		55,799	2,232
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	10,463,267	418,530		11,047,990		441,918
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		3,617,440	325,572		3,157,581	284,155
Farm Implements (9%)		4,635,049	417,154		4,734,687	426,122
Buses, Trucks, and Trailers (9%)		1,175,155	104,870		1,245,122	111,236
Furniture and Fixtures (9%)		941,443	84,730		991,532	89,238
Broadcasting Equipment (9%)		45,285	4,076		29,820	2,684
Other Business Equipment (9%)		2,479,827	221,711		2,316,214	208,139
Class 8 Subtotal	12,894,199	1,158,113		12,474,956		1,121,574
CLASS 9						
Utilities (12%)		9,909,953	1,189,193		10,513,415	1,261,610
CLASS 10						
Timber Land (4%, 0.790%)	91,583	1,613,675	64,547	136,892	6,229,061	49,210
CLASS 11						
One Acre Farmsteads (3.088%, -)		14,936,070	459,495		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		0	0		0	0
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		0	0		0	0
TOTAL		109,934,521	6,876,934		148,714,014	7,163,022

\* Class 4 residential property values include the value of property previously classified as class 11.

## Park County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		14,187,093	425,613		16,761,404	502,842
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	44,936	1,188,833	356,670	52,998	8,012,185	309,273
Tillable Non-Irrigated (30%, 3.86%)	38,760	1,122,436	336,743	37,169	8,146,660	314,462
Grazing (30%, 3.86%)	634,990	2,651,407	795,632	538,206	17,470,972	674,320
Wild Hay (30%, 3.86%)	8,440	179,803	53,950	7,470	1,452,223	56,062
Non-Qualified Ag Land (-, 27.02%)	-	-	-	30,618	1,009,269	272,688
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	727,126	5,142,479	1,542,995	666,461	36,091,309	1,626,805
CLASS 4 Land and Improvements: Residential (3.86%)		225,496,780	8,704,092		278,589,492 *	10,753,688
Residential Low Income (0%-3.474%)		5,547,130	118,253		5,119,583	110,474
Mobile Homes (3.86%)		7,869,814	303,756		8,450,838	326,180
Mobile Homes Low Income (0%-3.474%)		139,250	3,200		117,840	2,785
Commercial (3.86%)		76,637,684	2,960,608		81,178,519	3,133,493
Industrial (3.86%)		4,424,844	170,802		3,618,806	139,688
New Manufacturing (1.93%-3.474%)		10,974,900	211,816		8,701,200	190,990
Qualified Golf Courses (1.93%)		617,530	11,919		617,530	11,919
Remodeled Commercial (0.772%-3.86%)		1,038,100	31,122		1,038,100	39,136
Nonproductive Land Under 20 Acres (3.86%)		9,855	380		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	332,755,887	12,515,948		387,431,908		14,708,353
CLASS 5 Rural Electric and Telephone Co-Op (3%)		7,101,174	213,035		7,659,912	229,798
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		1,713,363	25,700		1,615,787	29,084
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	8,814,537	238,735		9,275,699		258,882
CLASS 6 Livestock (4%)		14,155,815	566,216		15,744,287	629,921
Lease and Rental Equipment (4%)		85,123	3,406		71,435	2,858
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	14,240,938	569,622		15,815,722		632,779
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		22,781,243	1,418,487		22,216,818	1,526,625
Farm Implements (9%)		6,685,068	601,662		7,545,238	679,065
Buses, Trucks, and Trailers (9%)		2,192,109	195,917		2,461,875	221,439
Furniture and Fixtures (9%)		5,982,100	541,674		9,004,026	810,369
Broadcasting Equipment (9%)		320,360	28,832		386,463	34,780
Other Business Equipment (9%)		1,828,217	159,932		1,962,461	169,737
<i>Class 8 Subtotal</i>	39,789,097	2,946,504		43,576,881		3,442,015
CLASS 9 Utilities (12%)		41,074,262	4,928,913		42,872,928	5,144,759
CLASS 10 Timber Land (4%, 0.790%)	97,507	2,386,561	95,461	139,559	27,736,082	219,129
CLASS 11 One Acre Farmsteads (3.088%, -)		47,223,287	1,457,817		- *	-
CLASS 12 Railroads (7.31, 7.15%)		12,563,959	918,426		14,309,698	1,023,145
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	12,563,959	918,426		14,309,698		1,023,145
<b>TOTAL</b>		<b>518,178,100</b>	<b>25,640,034</b>		<b>593,871,631</b>	<b>27,558,709</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Petroleum County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1						
Net Proceeds		12,411	12,411		6,092	6,092
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	6,213	204,053	61,217	8,154	2,179,820	84,139
Tillable Non-Irrigated (30%, 3.86%)	57,140	1,027,207	308,182	62,050	7,650,220	295,302
Grazing (30%, 3.86%)	517,798	1,508,121	452,583	528,328	11,772,507	454,376
Wild Hay (30%, 3.86%)	5,005	171,874	51,566	4,310	1,063,740	41,059
Non-Qualified Ag Land (-, 27.02%)	-	-	-	3,286	108,309	29,267
Eligible Mining Claims (30%, 3.86%)		75	23		0	0
Class 3 Subtotal	586,156	2,911,330	873,571	606,128	22,774,596	904,143
CLASS 4						
Land and Improvements:						
Residential (3.86%)		354,534	13,689		4,829,141 *	186,427
Residential Low Income (0%-3.474%)		0	0		0	0
Mobile Homes (3.86%)		716,330	27,647		629,345	24,289
Mobile Homes Low Income (0%-3.474%)		0	0		0	0
Commercial (3.86%)		26,367	1,023		17,879	695
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	1,097,231	42,359			5,476,365	211,411
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,970,758	89,123		2,910,814	87,325
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	2,970,758	89,123			2,910,814	87,325
CLASS 6						
Livestock (4%)		10,621,115	424,833		9,730,885	389,267
Lease and Rental Equipment (4%)		153	6		153	6
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	10,621,268	424,839			9,731,038	389,273
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		195,576	17,600		196,331	17,671
Farm Implements (9%)		3,690,188	332,119		4,317,541	388,579
Buses, Trucks, and Trailers (9%)		309,451	27,854		329,994	29,713
Furniture and Fixtures (9%)		16,395	1,476		0	0
Broadcasting Equipment (9%)		6,012	542		4,760	429
Other Business Equipment (9%)		249,326	21,034		321,194	26,438
Class 8 Subtotal	4,466,948	400,625			5,169,820	462,830
CLASS 9						
Utilities (12%)		235,263	28,232		235,232	28,228
CLASS 10						
Timber Land (4%, 0.790%)	0	0	0	2,246	103,187	814
CLASS 11						
One Acre Farmsteads (3.088%, -)		5,767,515	178,100		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		0	0		0	0
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		0	0		0	0
TOTAL		28,082,724	2,049,260		46,407,144	2,090,116

\* Class 4 residential property values include the value of property previously classified as class 11.

## Phillips County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		41,408,877	1,242,266		41,767,576	1,253,027
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	42,015	739,047	221,714	42,952	5,551,641	214,293
Tillable Non-Irrigated (30%, 3.86%)	389,262	7,466,740	2,240,022	389,424	56,662,942	2,187,190
Grazing (30%, 3.86%)	1,169,349	3,670,848	1,101,254	1,158,576	29,354,930	1,133,101
Wild Hay (30%, 3.86%)	22,297	372,791	111,837	22,007	3,257,040	125,722
Non-Qualified Ag Land (-, 27.02%)	-	-	-	3,295	103,376	27,932
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,622,923	12,249,426	3,674,827	1,616,254	94,929,929	3,688,238
CLASS 4 Land and Improvements: Residential (3.86%)		40,046,420	1,545,792		63,643,325 *	2,456,633
Residential Low Income (0%-3.474%)		2,473,280	57,500		2,352,383	54,928
Mobile Homes (3.86%)		1,807,682	69,776		1,782,377	68,800
Mobile Homes Low Income (0%-3.474%)		76,700	1,873		72,460	1,864
Commercial (3.86%)		15,922,098	614,593		15,715,529	606,620
Industrial (3.86%)		3,814,291	147,232		4,285,900	165,436
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		428,894	8,278		428,894	8,277
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		18,064	697		14,352	554
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	64,587,429	2,445,741		88,295,220		3,363,112
CLASS 5 Rural Electric and Telephone Co-Op (3%)		7,745,768	232,373		7,790,065	233,702
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	7,745,768	232,373		7,790,065		233,702
CLASS 6 Livestock (4%)		21,789,731	871,591		23,672,308	946,893
Lease and Rental Equipment (4%)		19,453	778		14,343	574
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	21,809,184	872,369		23,686,651		947,467
CLASS 7 Independent Telephone (8%)		0	0		3,602	288
CLASS 8 Machinery (9%)		26,546,837	2,389,215		25,940,137	2,334,612
Farm Implements (9%)		14,144,708	1,273,024		15,239,570	1,371,561
Buses, Trucks, and Trailers (9%)		6,454,408	580,899		7,773,000	699,570
Furniture and Fixtures (9%)		1,574,139	141,672		1,571,670	141,450
Broadcasting Equipment (9%)		106,038	9,544		110,902	9,981
Other Business Equipment (9%)		1,410,591	126,787		1,392,135	125,045
<i>Class 8 Subtotal</i>	50,236,721	4,521,141		52,027,414		4,682,219
CLASS 9 Utilities (12%)		43,126,752	5,175,209		44,269,886	5,312,386
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	1,320	1,042	42
CLASS 11 One Acre Farmsteads (3.088%, -)		23,161,887	714,116		- *	-
CLASS 12 Railroads (7.31, 7.15%)		13,510,946	987,651		13,810,515	987,451
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	13,510,946	987,651		13,810,515		987,451
<b>TOTAL</b>		<b>277,836,990</b>	<b>19,865,693</b>		<b>366,581,900</b>	<b>20,467,932</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Pondera County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	89,807	1,490,810	447,283	89,838	12,775,853	493,159
Tillable Non-Irrigated (30%, 3.86%)	414,703	13,850,095	4,155,234	421,213	101,057,332	3,900,770
Grazing (30%, 3.86%)	244,143	1,074,699	322,641	3,905	8,446,571	326,113
Wild Hay (30%, 3.86%)	5,597	68,865	20,665	5,535	630,517	24,335
Non-Qualified Ag Land (-, 27.02%)	-	-	-	2,776	86,454	23,361
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>754,250</b>	<b>16,484,469</b>	<b>4,945,823</b>	<b>523,268</b>	<b>122,996,727</b>	<b>4,767,738</b>
CLASS 4 Land and Improvements: Residential (3.86%)		48,417,853	1,868,907		85,524,768 *	3,301,022
Residential Low Income (0%-3.474%)		1,041,126	24,402		1,233,876	32,414
Mobile Homes (3.86%)		781,290	30,156		923,220	35,636
Mobile Homes Low Income (0%-3.474%)		44,730	1,153		28,000	722
Commercial (3.86%)		17,259,674	666,248		17,369,853	670,498
Industrial (3.86%)		9,917,986	382,838		9,894,983	381,947
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		242,913	4,689		292,913	5,654
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>77,705,572</b>	<b>2,978,393</b>		<b>115,267,613</b>	<b>4,427,893</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		7,935,277	238,103		8,214,380	246,428
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>7,935,277</b>	<b>238,103</b>		<b>8,214,380</b>	<b>246,428</b>	
CLASS 6 Livestock (4%)		7,733,576	309,340		8,148,210	326,024
Lease and Rental Equipment (4%)		12,134	486		9,384	375
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>7,745,710</b>	<b>309,826</b>		<b>8,157,594</b>	<b>326,399</b>	
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		3,945,638	355,124		4,000,774	360,094
Farm Implements (9%)		21,817,305	1,963,557		22,983,835	2,068,547
Buses, Trucks, and Trailers (9%)		2,062,290	185,446		2,312,482	208,580
Furniture and Fixtures (9%)		1,932,800	173,962		1,923,563	173,129
Broadcasting Equipment (9%)		163,276	14,696		195,155	17,565
Other Business Equipment (9%)		1,697,917	152,424		1,546,666	138,641
<i>Class 8 Subtotal</i>	<b>31,619,226</b>	<b>2,845,209</b>		<b>32,962,475</b>	<b>2,966,556</b>	
CLASS 9 Utilities (12%)		14,943,834	1,793,263		15,718,745	1,886,251
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	925	227,539	1,798
CLASS 11 One Acre Farmsteads (3.088%, -)		34,863,056	1,076,143		- *	-
CLASS 12 Railroads (7.31, 7.15%)		8,320,755	608,248		8,487,192	606,836
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>8,320,755</b>	<b>608,248</b>		<b>8,487,192</b>	<b>606,836</b>	
<b>TOTAL</b>		<b>199,617,899</b>	<b>14,795,008</b>		<b>312,032,265</b>	<b>15,229,899</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Powder River County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	1,244	17,454	5,236	8,294	983,005	37,943
Tillable Non-Irrigated (30%, 3.86%)	64,775	1,737,228	521,179	66,779	13,176,269	508,601
Grazing (30%, 3.86%)	1,227,251	3,614,011	1,084,239	1,210,264	28,857,712	1,113,916
Wild Hay (30%, 3.86%)	50,159	608,380	182,540	44,097	4,694,403	181,207
Non-Qualified Ag Land (-, 27.02%)	-	-	-	698	23,014	6,216
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	1,343,429	5,977,073	1,793,194	1,330,132	47,734,403	1,847,883
CLASS 4 Land and Improvements:						
Residential (3.86%)		8,710,907	336,252		25,996,200 *	1,003,431
Residential Low Income (0%-3.474%)		121,493	1,971		99,190	1,681
Mobile Homes (3.86%)		1,490,684	57,548		2,037,820	78,667
Mobile Homes Low Income (0%-3.474%)		52,950	1,014		34,400	538
Commercial (3.86%)		4,976,044	192,069		5,035,585	194,369
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	15,352,078	588,854		33,203,195		1,278,686
CLASS 5 Rural Electric and Telephone Co-Op (3%)		7,792,378	233,769		7,598,451	227,953
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	7,792,378	233,769		7,598,451		227,953
CLASS 6 Livestock (4%)		20,791,760	831,636		22,172,231	886,954
Lease and Rental Equipment (4%)		5,551	222		3,645	146
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	20,797,311	831,858		22,175,876		887,100
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		1,204,186	108,382		1,056,938	95,126
Farm Implements (9%)		9,142,884	822,858		9,710,173	873,912
Buses, Trucks, and Trailers (9%)		1,180,657	106,297		1,032,138	93,005
Furniture and Fixtures (9%)		436,997	39,330		418,508	37,668
Broadcasting Equipment (9%)		34,586	3,113		33,749	3,038
Other Business Equipment (9%)		8,125,598	730,402		7,366,517	661,686
Class 8 Subtotal	20,124,908	1,810,382		19,618,023		1,764,435
CLASS 9 Utilities (12%)		3,031,092	363,730		3,282,195	393,863
CLASS 10 Timber Land (4%, 0.790%)	12,205	90,668	3,629	26,217	1,204,404	9,518
CLASS 11 One Acre Farmsteads (3.088%, -)		17,702,982	546,541		- *	-
CLASS 12 Railroads (7.31, 7.15%)		0	0		0	0
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		0	0		0	0
TOTAL		90,868,490	6,171,957		134,816,547	6,409,438

\* Class 4 residential property values include the value of property previously classified as class 11.

## Powell County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		9,439	9,439		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	39,487	642,702	192,829	49,735	9,777,370	377,405
Tillable Non-Irrigated (30%, 3.86%)	3,307	100,526	30,160	1,430	404,603	15,616
Grazing (30%, 3.86%)	376,814	1,558,817	467,741	354,948	12,197,235	470,824
Wild Hay (30%, 3.86%)	13,357	307,832	92,357	10,359	2,130,620	82,238
Non-Qualified Ag Land (-, 27.02%)	-	-	-	20,287	632,626	170,900
Eligible Mining Claims (30%, 3.86%)		0	0		17,839	688
<i>Class 3 Subtotal</i>	<b>432,965</b>	<b>2,609,877</b>	<b>783,087</b>	<b>436,759</b>	<b>25,160,293</b>	<b>1,117,671</b>
CLASS 4 Land and Improvements: Residential (3.86%)		67,667,799	2,612,013		88,621,554 *	3,420,978
Residential Low Income (0%-3.474%)		2,591,215	58,441		2,966,206	65,969
Mobile Homes (3.86%)		3,022,019	116,650		3,388,593	130,798
Mobile Homes Low Income (0%-3.474%)		229,560	4,006		251,470	4,519
Commercial (3.86%)		15,143,289	584,531		15,970,147	616,447
Industrial (3.86%)		3,160,259	121,986		2,737,229	105,656
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>91,814,141</b>	<b>3,497,627</b>		<b>113,935,199</b>	<b>4,344,367</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		4,423,954	132,719		4,509,144	135,275
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		126,437	3,793		24,379	731
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>4,550,391</b>	<b>136,512</b>		<b>4,533,523</b>	<b>136,006</b>	
CLASS 6 Livestock (4%)		12,437,154	497,473		12,459,984	498,477
Lease and Rental Equipment (4%)		3,277	131		9,509	381
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>12,440,431</b>	<b>497,604</b>		<b>12,469,493</b>	<b>498,858</b>	
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		9,243,278	831,899		5,400,450	485,775
Farm Implements (9%)		4,514,261	406,291		4,642,234	417,804
Buses, Trucks, and Trailers (9%)		1,339,490	120,553		1,338,570	120,470
Furniture and Fixtures (9%)		1,533,521	138,025		1,612,782	145,156
Broadcasting Equipment (9%)		90,173	8,118		87,555	7,881
Other Business Equipment (9%)		533,664	47,635		538,975	45,178
<i>Class 8 Subtotal</i>	<b>17,254,387</b>	<b>1,552,521</b>		<b>13,620,566</b>	<b>1,222,264</b>	
CLASS 9 Utilities (12%)		36,671,333	4,400,199		36,421,858	4,370,623
CLASS 10 Timber Land (4%, 0.790%)	227,556	8,048,864	321,965	221,154	51,962,896	410,504
CLASS 11 One Acre Farmsteads (3.088%, -)		20,018,313	614,981		- *	-
CLASS 12 Railroads (7.31, 7.15%)		12,359,213	903,458		14,479,621	1,035,294
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>12,359,213</b>	<b>903,458</b>		<b>14,479,621</b>	<b>1,035,294</b>	
<b>TOTAL</b>		<b>205,776,389</b>	<b>12,717,393</b>		<b>272,583,449</b>	<b>13,135,587</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Prairie County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	12,322	613,918	184,188	12,402	5,192,208	200,416
Tillable Non-Irrigated (30%, 3.86%)	114,745	1,822,930	546,879	108,327	13,686,823	528,313
Grazing (30%, 3.86%)	441,245	1,156,867	347,103	447,365	9,658,828	372,850
Wild Hay (30%, 3.86%)	8,036	92,972	27,895	7,453	753,787	29,100
Non-Qualified Ag Land (-, 27.02%)	-	-	-	411	13,553	3,663
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	576,348	3,686,687	1,106,065	575,959	29,305,199	1,134,342
CLASS 4						
Land and Improvements:						
Residential (3.86%)		7,008,027	270,388		15,474,378 *	597,417
Residential Low Income (0%-3.474%)		164,127	3,894		180,745	3,767
Mobile Homes (3.86%)		265,480	10,254		377,670	14,586
Mobile Homes Low Income (0%-3.474%)		2,110	73		5,860	154
Commercial (3.86%)		2,271,894	87,698		2,007,740	77,501
Industrial (3.86%)		522,644	20,175		512,523	19,785
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		10,234,282	392,482		18,558,916	713,210
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,732,658	81,979		2,805,721	84,171
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,732,658	81,979		2,805,721	84,171
CLASS 6						
Livestock (4%)		10,154,170	406,156		10,552,986	422,153
Lease and Rental Equipment (4%)		5,094	204		3,765	151
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		10,159,264	406,360		10,556,751	422,304
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		442,125	39,798		373,702	33,638
Farm Implements (9%)		6,761,126	608,509		7,233,490	651,020
Buses, Trucks, and Trailers (9%)		564,288	50,693		581,370	52,330
Furniture and Fixtures (9%)		243,148	21,881		213,919	19,258
Broadcasting Equipment (9%)		49,656	4,470		60,659	5,460
Other Business Equipment (9%)		543,334	48,906		473,882	42,656
Class 8 Subtotal		8,603,677	774,257		8,937,022	804,362
CLASS 9						
Utilities (12%)		3,616,091	433,929		3,482,547	417,904
CLASS 10						
Timber Land (4%, 0.790%)	0	0	0	436	20,030	158
CLASS 11						
One Acre Farmsteads (3.088%, -)		8,236,964	254,392		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		12,232,414	894,191		12,474,118	891,900
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		12,232,414	894,191		12,474,118	891,900
	TOTAL	59,502,037	4,343,655		86,140,304	4,468,351

\* Class 4 residential property values include the value of property previously classified as class 11.

## Ravalli County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		3,539	3,539
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	52,725	1,857,354	557,310	48,134	10,785,308	415,908
Tillable Non-Irrigated (30%, 3.86%)	6,886	195,837	58,756	6,195	1,269,909	49,021
Grazing (30%, 3.86%)	175,879	1,375,379	412,803	142,706	8,444,415	326,072
Wild Hay (30%, 3.86%)	2,363	45,695	13,710	2,060	360,377	13,907
Non-Qualified Ag Land (-, 27.02%)	-	-	-	24,493	838,651	226,577
Eligible Mining Claims (30%, 3.86%)		20	6		0	0
<i>Class 3 Subtotal</i>	<i>237.853</i>	<i>3,474,285</i>	<i>1,042,585</i>	<i>223,588</i>	<i>21,698,660</i>	<i>1,031,485</i>
CLASS 4 Land and Improvements:						
Residential (3.86%)	442,465,418	17,079,234		645,185,375 *	24,904,137	
Residential Low Income (0%-3.474%)	14,941,299	325,177		21,799,059	478,416	
Mobile Homes (3.86%)	13,387,974	516,783		15,406,140	594,685	
Mobile Homes Low Income (0%-3.474%)	1,042,070	23,199		1,296,870	28,097	
Commercial (3.86%)	107,593,275	4,153,100		110,693,635	4,272,789	
Industrial (3.86%)	7,146,064	275,838		5,937,740	229,197	
New Manufacturing (1.93%-3.474%)	241,900	4,669		241,900	4,669	
Qualified Golf Courses (1.93%)	369,100	7,124		369,100	7,124	
Remodeled Commercial (0.772%-3.86%)	621,188	18,041		370,988	11,621	
Nonproductive Land Under 20 Acres (3.86%)	0	0		0	0	
Out of Production Ag/Timber (3.86%)	65,953	255		0	0	
<i>Class 4 Subtotal</i>	<i>587,874,241</i>	<i>22,403,420</i>		<i>801,300,807</i>	<i>30,530,735</i>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)	11,532,165	345,965		12,444,563	373,339	
Qualified New Industrial (3%)	0	0		0	0	
Pollution Control (3%)	0	0		0	0	
Gasohol Related (3%)	0	0		0	0	
Research and Development (0%-3%)	3,862,936	87,437		4,051,550	99,231	
Aluminum Electrolytic Equipment (3%)	0	0		0	0	
<i>Class 5 Subtotal</i>	<i>15,395,101</i>	<i>433,402</i>		<i>16,496,113</i>	<i>472,570</i>	
CLASS 6 Livestock (4%)	13,962,149	558,443		14,450,738	578,474	
Lease and Rental Equipment (4%)	194,233	7,770		220,423	8,817	
Canola Seed Processing Equipment (4%)	0	0		0	0	
<i>Class 6 Subtotal</i>	<i>14,156,382</i>	<i>566,213</i>		<i>14,671,161</i>	<i>587,291</i>	
CLASS 7 Independent Telephone (8%)	0	0		0	0	
CLASS 8 Machinery (9%)	12,018,142	1,079,881		12,461,006	1,119,913	
Farm Implements (9%)	7,060,242	635,452		7,712,824	694,146	
Buses, Trucks, and Trailers (9%)	4,768,847	429,320		5,319,814	479,480	
Furniture and Fixtures (9%)	10,267,507	924,116		11,249,750	1,012,500	
Broadcasting Equipment (9%)	485,933	43,734		284,611	25,616	
Other Business Equipment (9%)	620,950	53,905		604,716	52,784	
<i>Class 8 Subtotal</i>	<i>35,221,621</i>	<i>3,166,408</i>		<i>37,632,721</i>	<i>3,384,439</i>	
CLASS 9 Utilities (12%)	29,172,537	3,500,709		30,567,045	3,668,041	
CLASS 10 Timber Land (4%, 0.790%)	95,166	6,534,733	261,399	104,906	20,920,140	165,264
CLASS 11 One Acre Farmsteads (3.088%, -)		149,859,024	4,598,431		- *	-
CLASS 12 Railroads (7.31, 7.15%)	10,360,363	757,343		12,049,121	861,513	
Airlines (7.31, 7.15%)	0	0		0	0	
<i>Class 12 Subtotal</i>	<i>10,360,363</i>	<i>757,343</i>		<i>12,049,121</i>	<i>861,513</i>	
<b>TOTAL</b>	<b>852,048,287</b>	<b>36,729,910</b>		<b>955,339,307</b>	<b>40,704,877</b>	

\* Class 4 residential property values include the value of property previously classified as class 11.

## Richland County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	39,524	1,793,017	537,922	39,854	17,209,424	664,278
Tillable Non-Irrigated (30%, 3.86%)	384,521	6,666,726	2,000,068	381,870	50,965,471	1,967,287
Grazing (30%, 3.86%)	761,901	2,801,352	840,505	762,973	22,056,365	851,363
Wild Hay (30%, 3.86%)	21,048	294,883	88,465	20,232	2,709,516	104,582
Non-Qualified Ag Land (-, 27.02%)	-	-	-	4,643	152,379	41,170
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<u>1,206,993</u>	<u>11,555,978</u>	<u>3,466,960</u>	<u>1,209,572</u>	<u>93,093,155</u>	<u>3,628,680</u>
CLASS 4 Land and Improvements:						
Residential (3.86%)		100,536,303	3,880,666		136,630,293 *	5,274,080
Residential Low Income (0%-3.474%)		3,047,032	66,107		2,884,473	64,034
Mobile Homes (3.86%)		1,384,966	53,679		1,231,841	47,548
Mobile Homes Low Income (0%-3.474%)		21,390	670		36,300	1,082
Commercial (3.86%)		44,629,278	1,722,672		44,058,767	1,700,645
Industrial (3.86%)		14,519,307	560,449		700,171	27,027
New Manufacturing (1.93%-3.474%)		0	0		13,144,700	507,388
Qualified Golf Courses (1.93%)		537,645	10,377		537,645	10,377
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<u>164,675,921</u>	<u>6,294,620</u>		<u>199,224,190</u>		<u>7,632,181</u>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		14,022,163	420,664		15,113,732	473,111
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		3,211,439	96,343		2,987,347	89,620
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<u>17,233,602</u>	<u>517,007</u>		<u>18,101,079</u>		<u>562,731</u>
CLASS 6 Livestock (4%)		11,263,963	450,565		12,416,364	496,788
Lease and Rental Equipment (4%)		1,684	67		18,376	735
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<u>11,265,647</u>	<u>450,632</u>		<u>12,434,740</u>		<u>497,523</u>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		20,351,479	1,831,635		19,743,217	1,776,891
Farm Implements (9%)		22,059,844	1,985,395		22,906,898	2,061,625
Buses, Trucks, and Trailers (9%)		4,376,255	393,863		3,418,780	307,691
Furniture and Fixtures (9%)		3,751,086	337,598		3,651,390	328,624
Broadcasting Equipment (9%)		292,054	26,286		272,110	24,493
Other Business Equipment (9%)		21,126,219	1,859,290		19,237,048	1,730,388
<i>Class 8 Subtotal</i>	<u>71,956,937</u>	<u>6,434,067</u>		<u>69,229,443</u>		<u>6,229,712</u>
CLASS 9 Utilities (12%)		25,596,321	3,071,562		23,974,581	2,876,950
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11 One Acre Farmsteads (3.088%, -)		35,858,500	1,106,686		- *	-
CLASS 12 Railroads (7.31, 7.15%)		6,654,110	486,415		6,814,850	487,262
Airlines (7.31, 7.15%)		186,743	13,651		143,495	10,260
<i>Class 12 Subtotal</i>	<u>6,840,853</u>	<u>500,066</u>		<u>6,958,345</u>		<u>497,522</u>
<b>TOTAL</b>		<b>344,983,759</b>	<b>21,841,600</b>		<b>423,015,533</b>	<b>21,925,299</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Roosevelt County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2					0	0
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	4,876	131,919	39,586	7,835	1,352,487	52,201
Tillable Non-Irrigated (30%, 3.86%)	548,063	10,526,262	3,158,039	596,790	79,783,055	3,079,611
Grazing (30%, 3.86%)	387,351	1,444,010	433,527	456,335	11,403,795	440,072
Wild Hay (30%, 3.86%)	17,282	278,498	83,575	18,045	2,412,535	93,114
Non-Qualified Ag Land (-, 27.02%)	-	-	-	9,600	254,963	68,890
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	957,572	12,380,689	3,714,727	1,088,606	95,206,835	3,733,888
CLASS 4						
Land and Improvements:						
Residential (3.86%)		47,476,199	1,830,237		74,300,443 *	2,866,966
Residential Low Income (0%-3.474%)		873,852	19,018		1,121,391	23,771
Mobile Homes (3.86%)		2,853,820	110,146		3,182,760	122,852
Mobile Homes Low Income (0%-3.474%)		54,050	1,327		45,140	973
Commercial (3.86%)		18,315,641	700,449		18,416,919	710,283
Industrial (3.86%)		7,902,010	305,018		8,428,594	325,343
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		100,400	1,938		100,400	1,938
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	77,575,972	2,968,133		105,595,647	4,052,126	
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,284,495	188,536		6,511,863	195,355
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	6,284,495	188,536		6,511,863	195,355	
CLASS 6						
Livestock (4%)		5,991,826	239,669		7,063,750	282,631
Lease and Rental Equipment (4%)		32,611	1,305		31,906	1,277
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	6,024,437	240,974		7,095,656	283,908	
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		4,650,571	418,575		4,428,563	398,586
Farm Implements (9%)		17,567,633	1,581,082		19,242,495	1,731,837
Buses, Trucks, and Trailers (9%)		1,933,301	174,052		1,987,151	178,954
Furniture and Fixtures (9%)		2,193,260	197,398		2,320,222	208,825
Broadcasting Equipment (9%)		286,804	25,812		305,994	27,538
Other Business Equipment (9%)		10,500,958	944,150		9,759,445	875,928
Class 8 Subtotal	37,132,527	3,341,069		38,043,870	3,421,668	
CLASS 9						
Utilities (12%)		103,098,852	12,371,866		105,361,299	12,643,354
CLASS 10						
Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%, -)		27,655,211	853,982		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		27,483,044	2,009,010		28,047,317	2,005,382
Airlines (7.31, 7.15%)		115,309	8,429		111,183	7,950
Class 12 Subtotal	27,598,353	2,017,439		28,158,500	2,013,332	
TOTAL		297,750,536	25,696,726		385,973,670	26,343,631

\* Class 4 residential property values include the value of property previously classified as class 11.

## Rosebud County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	26,774	1,097,866	329,365	28,112	8,816,200	340,318
Tillable Non-Irrigated (30%, 3.86%)	137,179	2,638,402	791,522	136,751	20,081,048	775,124
Grazing (30%, 3.86%)	2,201,427	5,434,796	1,630,505	2,187,466	43,534,946	1,680,398
Wild Hay (30%, 3.86%)	22,867	382,702	114,815	22,318	3,389,630	130,844
Non-Qualified Ag Land (-, 27.02%)	-	-	-	5,987	197,350	53,319
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<u>2,388,247</u>	<u>9,553,766</u>	<u>2,866,207</u>	<u>2,380,634</u>	<u>76,019,174</u>	<u>2,980,003</u>
CLASS 4 Land and Improvements: Residential (3.86%)		61,867,753	2,388,079		78,095,904 *	3,014,465
Residential Low Income (0%-3.474%)		550,616	14,146		587,251	15,065
Mobile Homes (3.86%)		5,940,010	229,291		6,725,930	259,624
Mobile Homes Low Income (0%-3.474%)		41,190	1,042		44,630	1,115
Commercial (3.86%)		28,013,142	1,081,311		28,181,929	1,087,823
Industrial (3.86%)		23,750,593	916,772		28,809,970	1,112,064
New Manufacturing (1.93%-3.474%)		6,286,400	121,328		6,286,400	121,328
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<u>126,449,704</u>	<u>4,751,969</u>		<u>148,732,014</u>		<u>5,611,484</u>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		11,896,052	356,880		13,650,422	409,506
Qualified New Industrial (3%)		60,363,380	1,810,901		0	0
Pollution Control (3%)		347,937,364	10,438,122		335,475,469	10,064,265
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<u>420,196,796</u>	<u>12,605,903</u>		<u>349,125,891</u>		<u>10,473,771</u>
CLASS 6 Livestock (4%)		20,606,807	824,245		22,127,594	885,194
Lease and Rental Equipment (4%)		27,298	1,091		28,374	1,136
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<u>20,634,105</u>	<u>825,336</u>		<u>22,155,968</u>		<u>886,330</u>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		75,833,569	6,052,984		138,655,722	10,995,284
Farm Implements (9%)		7,450,156	670,515		8,124,632	731,219
Buses, Trucks, and Trailers (9%)		5,950,864	535,658		5,661,075	508,670
Furniture and Fixtures (9%)		2,531,831	227,860		2,766,086	248,946
Broadcasting Equipment (9%)		300,362	27,034		280,201	25,220
Other Business Equipment (9%)		10,501,856	944,609		10,221,397	919,424
<i>Class 8 Subtotal</i>	<u>102,568,638</u>	<u>8,458,660</u>		<u>165,709,113</u>		<u>13,428,763</u>
CLASS 9 Utilities (12%)		1,243,237,118	149,188,453		1,226,179,084	147,141,486
CLASS 10 Timber Land (4%, 0.790%)	35,620	258,564	10,333	44,839	2,095,464	16,553
CLASS 11 One Acre Farmsteads (3.088%, -)		16,264,781	501,731		- *	-
CLASS 12 Railroads (7.31, 7.15%)		17,374,968	1,270,110		17,874,211	1,278,007
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<u>17,374,968</u>	<u>1,270,110</u>		<u>17,874,211</u>		<u>1,278,007</u>
<b>TOTAL</b>		<b>[1,956,538,440]</b>	<b>180,478,702</b>		<b>[2,007,890,919]</b>	<b>[181,816,397]</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Sanders County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	18,766	459,223	137,767	1,482	2,555,216	98,631
Tillable Non-Irrigated (30%, 3.86%)	10,142	297,791	89,338	8,927	1,966,446	75,905
Grazing (30%, 3.86%)	168,099	492,277	147,683	15,097	4,344,073	167,681
Wild Hay (30%, 3.86%)	18,739	405,878	121,763	14,493	2,897,517	111,844
Non-Qualified Ag Land (-, 27.02%)	-	-	-	14,852	498,759	134,765
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	215,746	1,655,169	496,551	54,851	12,262,011	588,826
CLASS 4						
Land and Improvements:						
Residential (3.86%)		99,019,345	3,822,148		151,704,344 *	5,855,789
Residential Low Income (0%-3.474%)		3,962,077	88,606		4,680,043	110,610
Mobile Homes (3.86%)		3,920,487	151,331		4,623,184	177,893
Mobile Homes Low Income (0%-3.474%)		182,540	4,269		218,320	4,801
Commercial (3.86%)		22,252,968	858,965		22,650,755	874,319
Industrial (3.86%)		5,636,502	217,569		5,435,952	209,828
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	134,973,919	5,142,888		189,312,598	7,233,240	
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,499,470	134,984		4,701,356	141,041
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	4,499,470	134,984		4,701,356	141,041	
CLASS 6						
Livestock (4%)		6,741,294	269,651		6,721,099	268,846
Lease and Rental Equipment (4%)		26,464	1,059		40,107	1,604
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	6,767,758	270,710		6,761,206	270,450	
CLASS 7						
Independent Telephone (8%)		416,051	33,285		668,515	53,482
CLASS 8						
Machinery (9%)		8,309,880	747,893		6,456,561	581,092
Farm Implements (9%)		3,599,410	323,947		3,720,252	334,823
Buses, Trucks, and Trailers (9%)		1,659,741	149,581		1,672,842	150,699
Furniture and Fixtures (9%)		1,805,415	162,487		1,848,110	166,330
Broadcasting Equipment (9%)		126,247	11,362		132,810	11,953
Other Business Equipment (9%)		340,423	27,235		359,018	28,374
Class 8 Subtotal	15,841,116	1,422,505		14,189,593	1,273,271	
CLASS 9						
Utilities (12%)		117,646,054	14,117,527		142,896,596	17,147,592
CLASS 10						
Timber Land (4%, 0.790%)	274,251	15,736,842	629,474	283,460	102,578,814	810,372
CLASS 11						
One Acre Farmsteads (3.088%, -)		45,435,674	1,394,262		-	*
CLASS 12						
Railroads (7.31, 7.15%)		32,726,278	2,392,291		38,250,458	2,734,908
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	32,726,278	2,392,291		38,250,458	2,734,908	
TOTAL		375,698,331	26,034,477		511,621,147	30,253,182

\* Class 4 residential property values include the value of property previously classified as class 11.

## Sheridan County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	0	0	0	3,132	611,247	23,596
Tillable Non-Irrigated (30%, 3.86%)	588,729	10,408,559	3,122,756	586,477	79,816,460	3,080,926
Grazing (30%, 3.86%)	352,976	1,282,345	384,944	354,042	10,304,513	397,739
Wild Hay (30%, 3.86%)	8,625	113,983	34,205	8,210	979,050	37,791
Non-Qualified Ag Land (-, 27.02%)	-	-	-	810	26,684	7,210
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	950,330	11,804,887	3,541,905	952,671	91,737,954	3,547,262
CLASS 4 Land and Improvements: Residential (3.86%)		34,970,945	1,349,904		61,301,077 *	2,366,102
Residential Low Income (0%-3.474%)		555,426	11,313		719,685	12,834
Mobile Homes (3.86%)		709,770	27,397		1,426,493	55,061
Mobile Homes Low Income (0%-3.474%)		17,689	337		22,410	487
Commercial (3.86%)		14,008,864	540,743		13,708,755	529,164
Industrial (3.86%)		3,048,015	117,655		3,119,422	120,412
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	53,310,709	2,047,349		80,297,842		3,084,060
CLASS 5 Rural Electric and Telephone Co-Op (3%)		6,091,910	182,756		6,570,631	197,120
Qualified New Industrial (3%)		400	12		1,200	36
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	6,092,310	182,768		6,571,831		197,156
CLASS 6 Livestock (4%)		6,274,515	250,968		7,005,586	280,278
Lease and Rental Equipment (4%)		17,125	686		9,949	398
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	6,291,640	251,654		7,015,535		280,676
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		1,707,381	153,701		1,249,622	112,504
Farm Implements (9%)		18,980,103	1,708,217		20,509,977	1,845,907
Buses, Trucks, and Trailers (9%)		1,830,883	164,549		1,896,948	171,212
Furniture and Fixtures (9%)		1,330,466	119,746		1,286,782	115,818
Broadcasting Equipment (9%)		79,642	7,167		96,648	8,700
Other Business Equipment (9%)		15,439,893	1,389,604		14,356,973	1,291,045
<i>Class 8 Subtotal</i>	39,368,368	3,542,984		39,396,950		3,545,186
CLASS 9 Utilities (12%)		4,748,288	569,794		4,617,431	554,093
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11 One Acre Farmsteads (3.088%, -)		26,906,772	830,558		- *	-
CLASS 12 Railroads (7.31, 7.15%)		8,553,884	625,289		8,689,230	621,283
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>		8,553,884	625,289		8,689,230	621,283
<b>TOTAL</b>		<b>157,076,858</b>	<b>11,592,301</b>		<b>238,326,773</b>	<b>11,829,716</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Silver Bow County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		120,614,841	3,618,445		96,333,930	2,890,018
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	2,232	72,121	21,640	3,442	749,869	28,938
Tillable Non-Irrigated (30%, 3.86%)	47	439	132	47	439	17
Grazing (30%, 3.86%)	139,347	500,802	150,299	124,680	3,145,913	121,444
Wild Hay (30%, 3.86%)	2,908	102,396	30,727	3,107	827,566	31,942
Non-Qualified Ag Land (-, 27.02%)	-	-	-	15,137	493,255	133,266
Eligible Mining Claims (30%, 3.86%)		468	141		264,409	10,211
<i>Class 3 Subtotal</i>	<b>144,534</b>	<b>676,226</b>	<b>202,939</b>	<b>146,413</b>	<b>5,481,451</b>	<b>325,818</b>
CLASS 4 Land and Improvements: Residential (3.86%)		485,543,537	18,741,309		490,863,166 *	18,946,601
Residential Low Income (0%-3.474%)		26,698,300	617,654		27,497,008	630,004
Mobile Homes (3.86%)		10,878,682	419,903		11,873,792	458,317
Mobile Homes Low Income (0%-3.474%)		744,513	17,485		727,270	17,269
Commercial (3.86%)		223,129,941	8,612,768		213,350,217	8,235,276
Industrial (3.86%)		46,782,539	1,805,810		42,239,957	1,630,466
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		3,832,416	73,965		3,240,738	62,545
Remodeled Commercial (0.772%-3.86%)		224,614	740		194,764	1,459
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>797,834,542</b>	<b>30,289,634</b>		<b>789,986,912</b>	<b>29,981,937</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		1,214,790	36,445		1,229,957	36,898
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		1,203,597	36,108		910,163	27,305
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>2,418,387</b>	<b>72,553</b>		<b>2,140,120</b>	<b>64,203</b>	
CLASS 6 Livestock (4%)		1,634,260	65,370		1,848,280	73,952
Lease and Rental Equipment (4%)		399,366	15,975		464,721	18,589
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>2,033,626</b>	<b>81,345</b>		<b>2,313,001</b>	<b>92,541</b>	
CLASS 7 Independent Telephone (8%)		304,745	24,379		291,755	23,341
CLASS 8 Machinery (9%)		63,911,810	5,752,076		60,582,625	5,452,445
Farm Implements (9%)		581,642	52,350		709,290	63,836
Buses, Trucks, and Trailers (9%)		7,233,552	651,018		7,861,865	707,558
Furniture and Fixtures (9%)		20,686,501	1,861,795		18,988,196	1,708,952
Broadcasting Equipment (9%)		1,094,146	98,473		1,802,564	162,233
Other Business Equipment (9%)		2,498,149	223,208		2,242,439	200,853
<i>Class 8 Subtotal</i>	<b>96,005,800</b>	<b>8,638,920</b>		<b>92,186,979</b>	<b>8,295,877</b>	
CLASS 9 Utilities (12%)		91,351,452	10,962,175		97,490,536	11,698,866
CLASS 10 Timber Land (4%, 0.790%)	22,490	405,318	16,225	24,487	2,926,498	23,117
CLASS 11 One Acre Farmsteads (3.088%, -)		11,182,060	340,416		- *	-
CLASS 12 Railroads (7.31, 7.15%)		6,094,465	445,509		6,600,213	471,917
Airlines (7.31, 7.15%)		4,474,113	327,060		4,224,211	302,031
<i>Class 12 Subtotal</i>	<b>10,568,578</b>	<b>772,569</b>		<b>10,824,424</b>	<b>773,948</b>	
<b>TOTAL</b>		<b>1,133,395,575</b>	<b>55,019,600</b>		<b>1,099,975,606</b>	<b>54,169,666</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Stillwater County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1						
Net Proceeds		5,699	5,699		0	0
CLASS 2						
Gross Proceeds		41,750,485	1,252,514		49,875,306	1,496,259
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	20,851	917,050	275,145	21,283	5,891,617	227,418
Tillable Non-Irrigated (30%, 3.86%)	152,899	4,297,721	1,289,411	151,438	31,418,307	1,212,750
Grazing (30%, 3.86%)	669,240	2,422,022	726,798	597,761	17,863,759	689,556
Wild Hay (30%, 3.86%)	30,649	484,662	145,425	30,594	4,517,882	174,387
Non-Qualified Ag Land (-, 27.02%)	-	-	-	8,964	295,510	79,841
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	873,639	8,121,455	2,436,779	810,040	59,987,075	2,383,952
CLASS 4						
Land and Improvements:						
Residential (3.86%)		103,221,129	3,984,343		146,074,851 *	5,638,415
Residential Low Income (0%-3.474%)		2,177,038	49,583		2,303,149	48,639
Mobile Homes (3.86%)		3,431,160	132,438		3,799,690	146,660
Mobile Homes Low Income (0%-3.474%)		58,970	1,627		59,570	1,431
Commercial (3.86%)		17,965,214	693,455		19,938,038	769,607
Industrial (3.86%)		6,808,335	262,800		6,678,362	257,786
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		133,661,846	5,124,246		178,853,660	6,862,538
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,112,637	123,380		4,143,353	124,302
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		3,150,090	94,502		4,427,406	132,823
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,262,727	217,882		8,570,759	257,125
CLASS 6						
Livestock (4%)		14,433,155	577,327		14,512,042	580,606
Lease and Rental Equipment (4%)		5,889	237		52,603	2,103
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		14,439,044	577,564		14,564,645	582,709
CLASS 7						
Independent Telephone (8%)		3,028,387	242,270		3,150,179	252,013
CLASS 8						
Machinery (9%)		24,458,097	2,201,243		23,819,566	2,143,778
Farm Implements (9%)		9,154,683	823,931		9,628,199	866,532
Buses, Trucks, and Trailers (9%)		2,202,194	198,200		2,109,046	189,836
Furniture and Fixtures (9%)		1,845,483	166,083		2,334,327	210,087
Broadcasting Equipment (9%)		57,332	5,159		699,767	62,980
Other Business Equipment (9%)		1,515,886	136,447		3,332,043	298,537
Class 8 Subtotal		39,233,675	3,531,063		41,922,948	3,771,750
CLASS 9						
Utilities (12%)		44,424,093	5,330,891		47,293,706	5,675,244
CLASS 10						
Timber Land (4%, 0.790%)	7,443	11,078	448	66,693	3,220,598	25,443
CLASS 11						
One Acre Farmsteads (3.088%, -)		37,897,619	1,167,965		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		8,804,239	643,591		10,241,113	732,239
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		8,804,239	643,591		10,241,113	732,239
TOTAL		338,640,347	20,530,912		417,679,989	22,039,272

\* Class 4 residential property values include the value of property previously classified as class 11.

## Sweet Grass County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2					0	0
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	28,566	905,980	271,810	31,233	4,924,015	190,059
Tillable Non-Irrigated (30%, 3.86%)	19,259	441,988	132,601	19,633	2,375,184	91,681
Grazing (30%, 3.86%)	750,326	2,925,675	877,713	743,119	23,343,467	900,137
Wild Hay (30%, 3.86%)	18,359	274,760	82,434	17,681	2,476,774	95,585
Non-Qualified Ag Land (-, 27.02%)	-	-	-	4,395	145,035	39,183
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	816,510	4,548,403	1,364,558	816,061	33,264,475	1,316,645
CLASS 4						
Land and Improvements:						
Residential (3.86%)		33,687,129	1,300,319		59,941,873 *	2,313,688
Residential Low Income (0%-3.474%)		1,666,290	38,343		1,835,691	42,228
Mobile Homes (3.86%)		594,626	22,834		634,003	24,476
Mobile Homes Low Income (0%-3.474%)		41,850	1,018		42,160	924
Commercial (3.86%)		13,159,938	507,962		12,788,138	493,613
Industrial (3.86%)		927,386	35,799		945,349	36,492
New Manufacturing (1.93%-3.474%)		0	0		117,800	2,274
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	50,077,219	1,906,275		76,305,014	2,913,695	
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,770,486	173,111		5,951,151	178,532
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	5,770,486	173,111		5,951,151	178,532	
CLASS 6						
Livestock (4%)		15,683,780	627,334		15,175,668	607,122
Lease and Rental Equipment (4%)		0	0		6,886	275
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	15,683,780	627,334		15,182,554	607,397	
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		2,608,755	234,807		2,333,703	185,629
Farm Implements (9%)		6,057,041	545,130		6,588,814	592,998
Buses, Trucks, and Trailers (9%)		902,134	81,482		910,163	81,917
Furniture and Fixtures (9%)		1,257,419	113,170		1,039,724	93,576
Broadcasting Equipment (9%)		68,640	6,177		43,009	3,872
Other Business Equipment (9%)		404,456	34,841		306,658	25,636
Class 8 Subtotal	11,298,445	1,015,607		11,222,071	983,628	
CLASS 9						
Utilities (12%)		14,101,749	1,692,204		14,893,543	1,787,220
CLASS 10						
Timber Land (4%, 0.790%)	18,155	161,259	6,448	71,618	3,984,963	31,489
CLASS 11					- *	-
One Acre Farmsteads (3.088%, -)		21,750,977	669,552			
CLASS 12						
Railroads (7.31, 7.15%)		8,725,140	637,809		10,167,283	726,958
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	8,725,140	637,809		10,167,283	726,958	
TOTAL		132,117,458	8,092,898		170,971,054	8,545,564

\* Class 4 residential property values include the value of property previously classified as class 11.

## Teton County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	105,854	2,116,648	634,994	104,670	17,839,876	688,619
Tillable Non-Irrigated (30%, 3.86%)	424,841	12,945,413	3,883,624	424,084	94,012,562	3,628,885
Grazing (30%, 3.86%)	490,901	1,790,933	537,280	479,987	14,111,010	544,685
Wild Hay (30%, 3.86%)	24,546	384,621	115,386	24,239	3,508,392	135,424
Non-Qualified Ag Land (-, 27.02%)	-	-	-	3,636	119,510	32,292
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>1,046,142</b>	<b>17,237,615</b>	<b>5,171,284</b>	<b>1,036,616</b>	<b>129,591,350</b>	<b>5,029,905</b>
CLASS 4 Land and Improvements: Residential (3.86%)		49,541,283	1,912,293		91,400,905 *	3,528,075
Residential Low Income (0%-3.474%)		1,009,869	23,673		1,295,287	32,509
Mobile Homes (3.86%)		1,348,920	52,069		1,377,764	53,181
Mobile Homes Low Income (0%-3.474%)		25,090	653		39,810	1,197
Commercial (3.86%)		12,640,989	487,942		12,946,928	499,751
Industrial (3.86%)		8,649,566	333,874		8,981,640	346,691
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>73,215,717</b>	<b>2,810,504</b>		<b>116,042,334</b>		<b>4,461,404</b>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		11,649,485	349,484		12,248,579	367,942
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>11,649,485</b>	<b>349,484</b>		<b>12,248,579</b>		<b>367,942</b>
CLASS 6 Livestock (4%)		14,707,442	588,294		15,348,439	613,936
Lease and Rental Equipment (4%)		13,962	558		12,579	503
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>14,721,404</b>	<b>588,852</b>		<b>15,361,018</b>		<b>614,439</b>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		3,472,513	312,529		3,171,684	285,453
Farm Implements (9%)		21,872,852	1,968,557		22,726,963	2,045,427
Buses, Trucks, and Trailers (9%)		2,590,429	233,272		2,574,321	231,823
Furniture and Fixtures (9%)		1,219,257	109,734		1,392,376	125,314
Broadcasting Equipment (9%)		207,151	18,644		154,303	13,887
Other Business Equipment (9%)		847,853	76,309		732,670	65,435
<i>Class 8 Subtotal</i>	<b>30,210,055</b>	<b>2,719,045</b>		<b>30,752,317</b>		<b>2,767,339</b>
CLASS 9 Utilities (12%)		10,282,972	1,233,957		10,629,008	1,275,481
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	9,481	2,353,995	18,597
CLASS 11 One Acre Farmsteads (3.088%, -)		40,620,169	1,252,746		- * -	-
CLASS 12 Railroads (7.31, 7.15%)		10,351,261	756,677		10,538,227	753,484
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>10,351,261</b>	<b>756,677</b>		<b>10,538,227</b>		<b>753,484</b>
<b>TOTAL</b>		<b>208,288,678</b>	<b>14,882,549</b>		<b>327,516,828</b>	<b>15,288,591</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Toole County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	1,446	34,097	10,229	1,269	161,538	6,237
Tillable Non-Irrigated (30%, 3.86%)	672,615	15,207,048	4,562,114	673,179	113,622,635	4,385,831
Grazing (30%, 3.86%)	398,865	1,686,143	505,843	395,435	13,133,576	506,929
Wild Hay (30%, 3.86%)	5,844	116,410	34,923	5,793	1,044,054	40,299
Non-Qualified Ag Land (-, 27.02%)	-	-	-	6,374	205,120	55,425
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>1,078,770</b>	<b>17,043,698</b>	<b>5,113,109</b>	<b>1,082,050</b>	<b>128,166,923</b>	<b>4,994,721</b>
CLASS 4 Land and Improvements: Residential (3.86%)		45,320,074	1,749,356		75,868,127 *	2,928,354
Residential Low Income (0%-3.474%)		1,107,008	26,330		1,058,660	23,277
Mobile Homes (3.86%)		571,820	22,072		777,610	30,013
Mobile Homes Low Income (0%-3.474%)		7,570	138		7,570	129
Commercial (3.86%)		23,004,983	887,993		22,853,348	882,164
Industrial (3.86%)		5,162,685	199,280		4,694,002	181,191
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		428,400	8,268		425,900	8,220
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>75,602,540</b>	<b>2,893,437</b>		<b>105,685,217</b>	<b>4,053,348</b>	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		10,112,004	303,360		9,620,677	288.618
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>10,112,004</b>	<b>303,360</b>		<b>9,620,677</b>	<b>288.618</b>	
CLASS 6 Livestock (4%)		5,378,611	215,145		5,901,011	236,095
Lease and Rental Equipment (4%)		32,768	1,311		27,657	1,107
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>5,411,379</b>	<b>216,456</b>		<b>5,928,668</b>	<b>237,202</b>	
CLASS 7 Independent Telephone (8%)		0	0		226,530	18,122
CLASS 8 Machinery (9%)		8,093,644	728,428		6,095,875	548,649
Farm Implements (9%)		19,419,829	1,747,785		21,414,075	1,927,270
Buses, Trucks, and Trailers (9%)		2,487,302	223,859		2,323,572	209,122
Furniture and Fixtures (9%)		2,705,872	243,528		2,604,541	234,429
Broadcasting Equipment (9%)		122,924	11,064		355,150	31,972
Other Business Equipment (9%)		10,789,501	969,573		9,339,731	837,537
<i>Class 8 Subtotal</i>	<b>43,619,072</b>	<b>3,924,237</b>		<b>42,132,944</b>	<b>3,788,979</b>	
CLASS 9 Utilities (12%)		25,851,787	3,102,215		26,992,766	3,239,133
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11 One Acre Farmsteads (3.088%, -)		30,877,332	953,491		- *	-
CLASS 12 Railroads (7.31, 7.15%)		19,675,067	1,438,234		20,286,144	1,450,461
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>19,675,067</b>	<b>1,438,234</b>		<b>20,286,144</b>	<b>1,450,461</b>	
<b>TOTAL</b>	<b>228,192,879</b>	<b>17,944,539</b>		<b>339,039,869</b>	<b>18,070,584</b>	

\* Class 4 residential property values include the value of property previously classified as class 11.

## Treasure County

PROPERTY CLASSES	1993	1993	1993	1994	1994	1994
	QUANTITY	ASSESSED	TAXABLE	QUANTITY	ASSESSED	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30% 3.86%)	20,350	922,541	276,764	21,476	8,559,678	330,403
Tillable Non-Irrigated (30% 3.86%)	19,630	349,868	104,966	15,889	2,512,978	96,994
Grazing (30% 3.86%)	510,828	1,229,732	368,944	488,647	9,678,741	373,570
Wild Hay (30% 3.86%)	456	13,415	4,025	438	120,212	4,641
Non-Qualified Ag Land (-, 27.02%)	-	-	-	760	25,050	6,770
Eligible Mining Claims (30% 3.86%)		0	0		0	0
Class 3 Subtotal	551,264	2,515,556	754,699	527,210	20,896,659	812,378
CLASS 4						
Land and Improvements:						
Residential (3.86%)		3,620,951	139,763		9,403,528 *	362,959
Residential Low Income (0%-3.474%)		137,600	3,474		170,400	4,252
Mobile Homes (3.86%)		120,400	4,643		174,870	6,749
Mobile Homes Low Income (0%-3.474%)		6,180	150		3,990	108
Commercial (3.86%)		1,561,505	60,276		1,474,117	56,902
Industrial (3.86%)		131,777	5,087		244,877	9,453
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	5,578,413	213,393		11,471,782	440,423	
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,322,135	99,664		3,569,970	107,200
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	3,322,135	99,664		3,569,970	107,200	
CLASS 6						
Livestock (4%)		7,124,744	284,990		7,451,525	298,100
Lease and Rental Equipment (4%)		4,183	167		27,517	1,101
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	7,128,927	285,157		7,479,042	299,201	
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		529,171	47,624		420,407	37,842
Farm Implements (9%)		4,343,688	390,929		4,424,444	398,202
Buses, Trucks, and Trailers (9%)		658,545	59,284		664,680	59,831
Furniture and Fixtures (9%)		142,073	12,783		227,604	20,481
Broadcasting Equipment (9%)		28,122	2,531		42,310	3,808
Other Business Equipment (9%)		87,635	7,093		51,968	3,395
Class 8 Subtotal	5,789,234	520,244		5,831,413	523,559	
CLASS 9						
Utilities (12%)		15,349,173	1,841,903		15,246,739	1,829,608
CLASS 10						
Timber Land (4% 0.790%)	1,925	7,236	290	14,144	647,756	5,121
CLASS 11						
One Acre Farmsteads (3.088%, - )		5,603,424	173,047		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		10,822,287	791,110		11,059,341	790,743
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal	10,822,287	791,110		11,059,341	790,743	
	TOTAL	56,116,385	4,679,507		76,202,702	4,808,233

\* Class 4 residential property values include the value of property previously classified as class 11.

## Valley County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2					0	0
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	41,324	1,392,175	417,694	44,395	9,094,460	351,042
Tillable Non-Irrigated (30%, 3.86%)	659,221	11,558,422	3,467,799	661,411	88,851,556	3,429,627
Grazing (30%, 3.86%)	739,868	2,769,489	831,193	743,239	21,963,743	847,768
Wild Hay (30%, 3.86%)	8,680	106,583	31,975	8,511	961,207	37,097
Non-Qualified Ag Land (-, 27.02%)	-	-	-	4,080	128,183	34,632
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	1,449,093	15,826,669	4,748,661	1,461,636	120,999,149	4,700,166
CLASS 4						
Land and Improvements:						
Residential (3.86%)		88,874,914	3,430,546		120,845,793 *	4,664,562
Residential Low Income (0%-3.474%)		1,346,191	31,987		1,677,230	40,153
Mobile Homes (3.86%)		1,817,387	70,159		1,861,140	71,844
Mobile Homes Low Income (0%-3.474%)		69,250	1,661		54,650	1,122
Commercial (3.86%)		40,709,718	1,571,419		38,296,263	1,478,253
Industrial (3.86%)		2,608,902	100,706		2,764,367	106,708
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		278,600	5,377		278,600	5,377
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal	135,704,962	5,211,855		165,778,043		6,368,019
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		9,687,735	290,634		9,872,922	296,194
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	9,687,735	290,634		9,872,922		296,194
CLASS 6						
Livestock (4%)		16,653,750	666,145		17,749,158	710,055
Lease and Rental Equipment (4%)		12,334	493		31,974	1,279
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal	16,666,084	666,638		17,781,132		711,334
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		2,481,620	223,343		2,226,318	200,370
Farm Implements (9%)		20,158,611	1,814,280		21,418,963	1,927,706
Buses, Trucks, and Trailers (9%)		2,376,159	213,856		2,509,082	225,822
Furniture and Fixtures (9%)		3,094,878	278,543		4,006,669	360,614
Broadcasting Equipment (9%)		315,978	28,438		339,319	30,543
Other Business Equipment (9%)		3,009,577	268,359		2,156,064	192,659
Class 8 Subtotal	31,436,823	2,826,819		32,656,415		2,937,714
CLASS 9						
Utilities (12%)		83,693,577	10,043,229		83,755,807	10,050,697
CLASS 10						
Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%, -)		36,518,555	1,126,046		- *	-
CLASS 12						
Railroads (7.31, 7.15%)		22,155,035	1,619,533		20,368,235	1,456,330
Airlines (7.31, 7.15%)		79,220	5,791		73,996	5,290
Class 12 Subtotal	22,234,255	1,625,324		20,442,231		1,461,620
TOTAL		351,768,660	26,539,206		451,285,699	26,525,744

\* Class 4 residential property values include the value of property previously classified as class 11.

## Wheatland County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	15,815	403,215	120,968	17,116	2,476,923	95,607
Tillable Non-Irrigated (30%, 3.86%)	97,886	1,769,867	530,970	98,929	13,698,871	528,925
Grazing (30%, 3.86%)	620,213	1,962,941	588,896	671,055	15,324,614	591,494
Wild Hay (30%, 3.86%)	21,210	313,391	94,021	19,987	2,740,483	105,776
Non-Qualified Ag Land (-, 27.02%)	-	-	-	4,890	159,634	43,139
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	<b>755,124</b>	<b>4,449,414</b>	<b>1,334,855</b>	<b>811,977</b>	<b>34,400,525</b>	<b>1,364,941</b>
CLASS 4 Land and Improvements: Residential (3.86%)		13,993,329	540,169		26,752,169 *	1,032,624
Residential Low Income (0%-3.474%)		357,097	8,334		342,538	8,072
Mobile Homes (3.86%)		356,160	13,749		391,600	15,118
Mobile Homes Low Income (0%-3.474%)		10,940	338		0	0
Commercial (3.86%)		3,926,285	151,555		3,905,823	150,764
Industrial (3.86%)		960,462	37,074		1,139,815	43,996
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>	<b>19,604,273</b>	<b>751,219</b>			<b>32,531,945</b>	<b>1,250,574</b>
CLASS 5 Rural Electric and Telephone Co-Op (3%)		866,741	26,001		877,882	26,332
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>	<b>866,741</b>	<b>26,001</b>			<b>877,882</b>	<b>26,332</b>
CLASS 6 Livestock (4%)		11,084,805	447,387		11,848,265	473,954
Lease and Rental Equipment (4%)		7,484	299		11,645	466
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>	<b>11,092,289</b>	<b>447,686</b>			<b>11,859,910</b>	<b>474,420</b>
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		2,017,929	181,617		2,322,810	209,059
Farm Implements (9%)		5,246,727	472,209		5,832,183	524,903
Buses, Trucks, and Trailers (9%)		659,048	59,393		694,174	62,498
Furniture and Fixtures (9%)		398,849	35,901		388,960	35,008
Broadcasting Equipment (9%)		59,451	5,352		62,264	5,604
Other Business Equipment (9%)		88,806	6,979		83,292	6,934
<i>Class 8 Subtotal</i>	<b>8,470,810</b>	<b>761,451</b>			<b>9,383,683</b>	<b>844,006</b>
CLASS 9 Utilities (12%)		31,624,373	3,794,922		30,827,772	3,699,330
CLASS 10 Timber Land (4%, 0.790%)	2,096	27,666	1,107	13,370	629,231	4,970
CLASS 11 One Acre Farmsteads (3.088%, -)		12,222,672	377,374		- *	-
CLASS 12 Railroads (7.31, 7.15%)		4,148,047	303,224		4,221,695	301,850
Airlines (7.31, 7.15%)		0	0		0	0
<i>Class 12 Subtotal</i>	<b>4,148,047</b>	<b>303,224</b>			<b>4,221,695</b>	<b>301,850</b>
<b>TOTAL</b>		<b>92,506,285</b>	<b>7,797,839</b>		<b>124,732,643</b>	<b>7,966,423</b>

\* Class 4 residential property values include the value of property previously classified as class 11.

## Wibaux County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%, 3.86%)	0	0	0	0	0	0
Tillable Non-Irrigated (30%, 3.86%)	126,551	2,437,678	731,326	126,123	18,615,579	718,574
Grazing (30%, 3.86%)	363,299	1,232,619	369,826	365,306	9,932,410	383,407
Wild Hay (30%, 3.86%)	11,298	138,713	41,614	11,569	1,296,613	50,057
Non-Qualified Ag Land (-, 27.02%)	-	-	-	513	16,950	4,582
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
Class 3 Subtotal	501,147	3,809,010	1,142,766	503,511	29,861,552	1,156,620
CLASS 4 Land and Improvements:						
Residential (3.86%)		6,209,279	239,700		15,689,851 *	605,708
Residential Low Income (0%-3.474%)		138,600	4,031		121,798	3,114
Mobile Homes (3.86%)		249,118	9,616		352,520	13,608
Mobile Homes Low Income (0%-3.474%)		1,540	12		1,540	24
Commercial (3.86%)		1,882,962	72,690		1,970,608	76,072
Industrial (3.86%)		506,621	19,556		497,014	19,186
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		8,988,120	345,605		18,633,331	717,712
CLASS 5 Rural Electric and Telephone Co-Op (3%)		1,372,460	41,174		1,410,727	42,323
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,372,460	41,174		1,410,727	42,323
CLASS 6 Livestock (4%)		5,167,119	206,682		5,676,576	227,100
Lease and Rental Equipment (4%)		0	0		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		5,167,119	206,682		5,676,576	227,100
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8 Machinery (9%)		1,422,406	128,018		2,112,511	190,130
Farm Implements (9%)		5,649,975	508,496		5,879,806	529,186
Buses, Trucks, and Trailers (9%)		438,230	39,455		462,163	41,600
Furniture and Fixtures (9%)		220,020	19,811		240,201	21,625
Broadcasting Equipment (9%)		77,460	6,971		67,185	6,047
Other Business Equipment (9%)		4,424,713	397,601		3,851,913	346,602
Class 8 Subtotal		12,232,804	1,100,352		12,613,779	1,135,190
CLASS 9 Utilities (12%)		5,644,196	677,304		5,734,630	688,155
CLASS 10 Timber Land (4%, 0.790%)	0	0	0	0	0	0
CLASS 11 One Acre Farmsteads (3.088%, -)		9,567,240	295,694		- *	-
CLASS 12 Railroads (7.31, 7.15%)		4,303,122	314,558		4,345,504	310,704
Airlines (7.31, 7.15%)		0	0		0	0
Class 12 Subtotal		4,303,122	314,558		4,345,504	310,704
TOTAL		51,084,071	4,124,135		78,276,099	4,277,804

\* Class 4 residential property values include the value of property previously classified as class 11.

## Yellowstone County

PROPERTY CLASSES	1993 QUANTITY	1993 ASSESSED	1993 TAXABLE	1994 QUANTITY	1994 ASSESSED	1994 TAXABLE
CLASS 1 Net Proceeds		0	0		0	0
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land: Tillable Irrigated (30%, 3.86%)	76,418	3,976,602	1,193,159	69,710	27,380,735	1,056,899
Tillable Non-Irrigated (30%, 3.86%)	217,139	5,342,289	1,602,794	214,495	39,195,680	1,512,944
Grazing (30%, 3.86%)	1,001,659	2,904,871	871,818	963,857	22,107,040	853,361
Wild Hay (30%, 3.86%)	4,926	84,871	25,468	4,657	733,897	28,327
Non-Qualified Ag Land (-, 27.02%)	-	-	-	28,494	939,108	253,716
Eligible Mining Claims (30%, 3.86%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,300,142	12,308,633	3,693,239	1,281,213	90,356,460	3,705,247
CLASS 4 Land and Improvements: Residential (3.86%)	2,174,672,313	83,941,838		2,272,220,489	*	87,707,004
Residential Low Income (0%-3.474%)	43,052,070	985,416		45,790,541		1,037,106
Mobile Homes (3.86%)	36,428,629	1,406,207		41,415,998		1,598,449
Mobile Homes Low Income (0%-3.474%)	1,566,410	34,684		1,419,090		33,800
Commercial (3.86%)	993,826,239	38,361,664		972,255,946		37,529,037
Industrial (3.86%)	76,665,481	2,959,288		75,070,533		2,897,719
New Manufacturing (1.93%-3.474%)	16,123,487	311,183		16,081,264		323,012
Qualified Golf Courses (1.93%)	13,946,789	269,173		13,617,644		262,820
Remodeled Commercial (0.772%-3.86%)	250,285	7,729		250,285		9,661
Nonproductive Land Under 20 Acres (3.86%)	0	0		25,243		974
Out of Production Ag/Timber (3.86%)	0	0		0		0
<i>Class 4 Subtotal</i>	3,356,531,703	128,277,182		3,438,147,033		131,399,582
CLASS 5 Rural Electric and Telephone Co-Op (3%)	18,260,225	547,807		19,363,801		583,398
Qualified New Industrial (3%)	0	0		0		0
Pollution Control (3%)	13,908,422	313,414		27,954,825		600,867
Gasohol Related (3%)	0	0		0		0
Research and Development (0%-3%)	0	0		0		0
Aluminum Electrolytic Equipment (3%)	0	0		0		0
<i>Class 5 Subtotal</i>	32,168,647	861,221		47,318,626		1,184,265
CLASS 6 Livestock (4%)	19,827,918	793,101		21,882,402		875,584
Lease and Rental Equipment (4%)	964,546	38,583		869,044		34,763
Canola Seed Processing Equipment (4%)	0	0		0		0
<i>Class 6 Subtotal</i>	20,792,464	831,684		22,751,446		910,347
CLASS 7 Independent Telephone (8%)	3,062,630	245,011		3,308,825		264,707
CLASS 8 Machinery (9%)	355,928,327	26,168,721		419,611,611		32,446,538
Farm Implements (9%)	20,565,585	1,850,906		21,933,393		1,974,006
Buses, Trucks, and Trailers (9%)	16,239,738	1,461,517		14,835,293		1,335,158
Furniture and Fixtures (9%)	78,026,875	7,022,450		84,426,874		7,598,468
Broadcasting Equipment (9%)	6,868,528	618,171		11,163,081		1,004,688
Other Business Equipment (9%)	28,128,283	2,527,297		27,441,455		2,463,335
<i>Class 8 Subtotal</i>	505,757,336	39,649,062		579,411,707		46,822,193
CLASS 9 Utilities (12%)	283,179,871	33,981,584		290,602,342		34,872,280
CLASS 10 Timber Land (4%, 0.790%)	14,018	163,890	6,550	34,460	1,524,255	12,046
CLASS 11 One Acre Farmsteads (3.088%, -)		78,747,140	2,422,778		*	-
CLASS 12 Railroads (7.31, 7.15%)		63,498,366	4,641,729		65,000,811	4,647,558
Airlines (7.31, 7.15%)		23,134,431	1,691,597		27,965,264	1,999,518
<i>Class 12 Subtotal</i>		86,632,797	6,333,326		92,966,075	6,647,076
<b>TOTAL</b>	<b>4,379,345,111</b>	<b>216,301,637</b>		<b>4,566,386,769</b>	<b>225,817,743</b>	

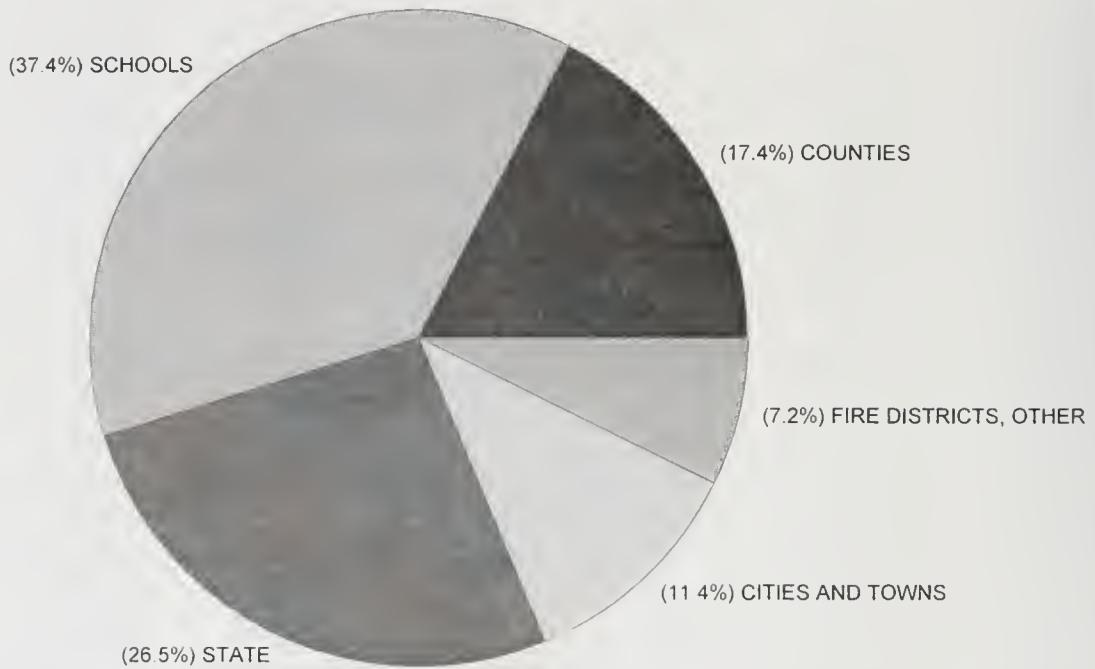
\* Class 4 residential property values include the value of property previously classified as class 11.

## Taxable Values of Cities and Towns

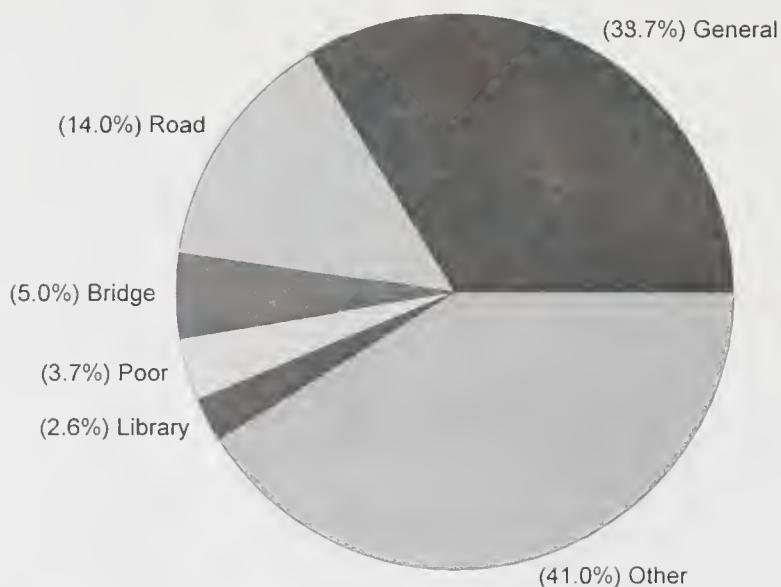
	Tax Year 1993	Tax Year 1994	Tax Year 1993	Tax Year 1994
Alberton	246,006	240,861	Joliet	406,944
Anaconda	4,346,452	4,373,120	Jordan	272,331
Bainville	176,718	170,657	Judith Gap	111,066
Baker	1,432,988	1,433,495	Kalispell	22,387,699
Bearcreek	44,316	45,083	Kevin	91,015
Belgrade	3,447,519	3,662,154	Laurel	5,518,075
Belt	454,487	433,371	Lavina	147,803
Big Sandy	645,176	655,047	Lewistown	5,307,766
Big Timber	1,785,001	1,798,940	Libby	3,026,098
Billings	122,307,366	123,386,891	Lima	191,852
Boulder	760,032	761,976	Livingston	8,320,524
Bozeman	31,668,972	32,560,290	Lodge Grass	183,966
Bridger	591,853	630,461	Malta	2,267,473
Broadus	485,338	490,387	Manhattan	1,279,533
Broadview	215,789	216,447	Medicine Lake	205,865
Brockton	77,074	71,465	Melstone	136,080
Browning	445,028	453,577	Miles City	7,180,042
Cascade	611,257	612,802	Missoula	64,981,387
Chester	812,510	820,409	Moore	173,288
Chinook	1,300,401	1,321,887	Nashua	249,401
Choteau	1,481,611	1,488,896	Neihart	241,420
Circle	654,260	664,022	Opheim	131,996
Clyde Park	216,286	221,138	Outlook	61,409
Columbia Falls	4,223,759	4,796,467	Philipsburg	681,209
Columbus	2,951,189	3,176,620	Pinedale	167,049
Conrad	2,643,003	2,688,360	Plains	972,735
Culbertson	633,332	649,527	Plentywood	1,886,029
Cut Bank	3,271,059	3,280,923	Plevna	98,944
Darby	557,540	562,397	Polson	4,423,492
Deer Lodge	2,690,865	2,719,805	Poplar	510,935
Denton	246,872	243,349	Red Lodge	2,976,300
Dillon	3,807,113	3,911,576	Richey	171,816
Dodson	94,413	91,947	Ronan	1,505,520
Drummond	532,600	537,700	Roundup	1,535,390
Dutton	308,758	297,667	Ryegate	168,866
East Helena	4,221,418	4,123,415	Saco	182,700
Ekalaka	230,266	196,169	Scobey	968,127
Ennis	1,167,424	1,246,435	Shelby	2,729,591
Eureka	911,786	933,392	Sheridan	631,496
Fairfield	769,658	803,273	Sidney	4,701,256
Fairview	570,744	537,162	Stanford	403,629
Flaxville	75,573	66,622	Stevensville	1,527,392
Forsyth	1,925,428	3,030,441	St. Ignatius	423,315
Fort Benton	1,535,173	1,562,569	Sunburst	275,328
Fort Peck	188,253	192,284	Superior	896,510
Froid	169,990	163,219	Terry	512,656
Fromberg	251,346	270,237	Thompson Falls	1,176,987
Geraldine	252,911	249,013	Three Forks	1,192,053
Glasgow	3,411,750	3,425,119	Townsend	1,547,058
Glendive	5,152,547	5,142,896	Troy	803,474
Grass Range	63,332	60,743	Twin Bridges	435,271
Great Falls	69,191,902	69,457,554	Valier	499,009
Hamilton	5,076,441	5,317,354	Virginia City	248,735
Hardin	2,897,470	2,956,957	Walkerville	333,921
Harlem	701,645	698,926	West Yellowstone	2,302,333
Harlowton	742,908	745,345	Westby	118,286
Havre	9,734,813	9,673,871	White Sulphur Spr	823,237
Helena	40,875,515	41,347,975	Whitefish	9,590,591
Hingham	195,012	191,650	Whitehall	1,096,290
Hobson	175,905	171,400	Wibaux	450,959
Hot Springs	290,033	306,373	Winifred	81,375
Hysham	233,398	223,168	Winnett	119,943
Ismay	48,533	46,355	Wolf Point	1,913,331
<b>Total</b>			<b>521,184,288</b>	<b>529,563,067</b>

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## Property Taxes Levied in 1994



## Counties Breakdown



**TAXES LEVIED IN MONTANA 1993 - 1994**

	<b>1993</b>	<b>1994</b>
<b>Market Valuation</b>	\$ 30,893,878.847	\$ 35,386,179,314
<b>Taxable Valuation</b>	\$ 1,731,947,504	\$ 1,787,064,555
 <b>State</b>		
University	\$ 10,378,589	\$ 10,728,359
School Equalization	164,327,660	169,865,680
State Assumption of Welfare	5,978,922	6,053,556
Timberland Assessment	361,990	0
	<b>\$ 181,047,161</b>	<b>\$ 186,647,595</b>
 <b>County</b>		
General	\$ 45,659,049	\$ 41,332,450
Road	15,546,248	17,174,756
Bridge	5,885,882	6,116,101
Poor	5,999,031	4,533,073
Bond Interest	242,328	456,755
County Fair	1,974,216	1,886,702
Library	2,891,994	3,164,019
Agricultural Extension	1,665,357	1,779,234
Planning	688,926	709,938
Health and Sanitation	1,876,425	1,815,858
Hospital	1,527,760	1,326,583
Airport	1,112,968	1,108,633
Other	29,980,825	41,255,158
	<b>\$ 115,051,009</b>	<b>\$ 122,659,260</b>
 <b>Local Schools</b>		
Elementary	\$ 132,257,482	\$ 145,883,458
High School	100,790,171	113,513,633
Vo-tech and Jr. College	4,033,175	4,049,825
	<b>\$ 237,080,828</b>	<b>\$ 263,446,916</b>
 <b>Miscellaneous Districts</b>		
Fire	\$ 11,821,152	\$ 12,343,819
Other	33,922,734	38,535,237
	<b>\$ 45,743,886</b>	<b>\$ 50,879,056</b>
 <b>Total Except Cities and Towns</b>	<b>\$ 578,922,884</b>	<b>\$ 623,632,827</b>
 <b>Cities and Towns</b>		
General	\$ 50,054,495	\$ 51,269,593
Special Improvements	28,002,750	29,195,858
	<b>\$ 78,057,245</b>	<b>\$ 80,465,451</b>
 <b>Grand Total All Taxes</b>	<b>\$ 656,980,129</b>	<b>\$ 704,098,278</b>

## TAXES LEVIED FOR STATE PURPOSES - 1993

<b>County</b>	<b>Universities 6 Mills</b>	<b>School Equalization 95 Mills</b>	<b>State Assumption of Welfare 9 Mills</b>	<b>Timberland Assessment \$0.10/acre</b>	<b>Total of All State Taxes</b>
Beaverhead	100,910	1,597,747	0	2,288	1,700,945
Big Horn	165,676	2,623,203	0	5,299	2,794,178
Blaine	83,357	1,319,824	0	0	1,403,181
Broadwater	68,204	1,079,896	0	3,036	1,151,136
Carbon	113,133	1,791,267	0	536	1,904,936
Carter	41,830	662,301	0	162	704,292
Cascade	624,143	9,882,268	953,994	4,592	11,464,997
Chouteau	148,211	2,346,668	0	1,084	2,495,962
Custer	92,106	1,458,350	0	0	1,550,456
Daniels	36,954	585,106	0	0	622,060
Dawson	104,494	1,654,493	0	0	1,758,988
Deer Lodge	56,869	900,425	87,368	8,008	1,052,670
Fallon	61,672	976,471	0	0	1,038,143
Fergus	134,174	2,124,425	0	11,571	2,270,170
Flathead	708,678	11,220,730	1,082,971	41,148	13,053,527
Gallatin	538,543	8,526,927	0	14,926	9,080,396
Garfield	32,817	519,607	0	0	552,425
Glacier	116,836	1,849,900	0	0	1,966,736
Golden Valley	30,912	489,435	0	1,332	521,679
Granite	49,655	786,212	0	11,073	846,940
Hill	183,526	2,905,833	0	0	3,089,359
Jefferson	147,452	2,334,659	0	4,233	2,486,344
Judith Basin	52,810	836,152	0	630	889,591
Lake	238,650	3,778,622	362,642	10,093	4,390,007
Lewis And Clark	456,983	7,235,558	698,261	18,564	8,409,366
Liberty	55,975	886,268	0	0	942,243
Lincoln	168,123	2,661,946	258,890	42,434	3,131,394
Madison	135,883	2,151,489	0	0	2,287,372
McCone	47,706	755,341	0	0	803,047
Meagher	51,215	810,905	0	9,932	872,052
Mineral	52,611	833,000	80,007	9,169	974,787
Missoula	818,659	12,962,106	1,254,032	53,005	15,087,802
Musselshell	40,812	646,187	0	8,964	695,963
Park	158,088	2,503,054	240,827	9,757	2,911,726
Petroleum	13,060	206,777	0	0	219,837
Phillips	119,021	1,884,495	0	18,996	2,022,512
Pondera	88,701	1,404,438	0	0	1,493,140
Powder River	37,123	587,774	0	1,220	626,117
Powell	76,247	1,207,238	116,339	22,770	1,422,594
Prairie	26,232	415,345	0	0	441,577
Ravalli	221,377	3,505,129	340,300	9,550	4,076,356
Richland	131,050	2,074,952	0	0	2,206,002
Roosevelt	154,136	2,440,490	0	0	2,594,626
Rosebud	1,088,214	17,230,057	0	3,585	18,321,856
Sanders	156,324	2,475,125	0	27,427	2,658,876
Sheridan	69,591	1,101,855	0	0	1,171,445
Silver Bow	330,165	5,227,615	503,290	2,249	6,063,320
Stillwater	123,045	1,948,215	0	744	2,072,004
Sweet Grass	48,255	764,030	0	1,802	814,086
Teton	89,297	1,413,874	0	0	1,503,171
Toole	107,667	1,704,731	0	0	1,812,398
Treasure	28,077	444,553	0	193	472,823
Valley	157,542	2,494,413	0	0	2,651,955
Wheatland	46,812	741,191	0	210	788,212
Wibaux	24,742	391,747	0	0	416,489
Yellowstone	1,324,247	20,967,242	0	1,407	22,292,896
	<b>\$10,378,589</b>	<b>\$164,327,660</b>	<b>\$5,978,922</b>	<b>\$361,990</b>	<b>\$181,047,160</b>

## TAXES LEVIED FOR STATE PURPOSES - 1994

<u>County</u>	<u>Universities 6 Mills</u>	<u>School Equalization 95 Mills</u>	<u>State Assumption of Welfare 9 Mills</u>	<u>Total of All State Taxes</u>
Beaverhead	106,477	1,685,891	0	1,792,369
Big Horn	165,496	2,620,357	0	2,785,854
Blaine	86,375	1,367,597	0	1,453,971
Broadwater	70,377	1,114,310	0	1,184,687
Carbon	117,007	1,852,605	0	1,969,612
Carter	41,992	664,869	0	706,860
Cascade	638,617	10,111,429	957,925	11,707,971
Chouteau	148,442	2,350,333	0	2,498,775
Custer	95,030	1,504,639	0	1,599,669
Daniels	36,827	583,091	0	619,918
Dawson	107,026	1,694,581	0	1,801,607
Deer Lodge	60,514	958,138	90,771	1,109,423
Fallon	62,252	985,660	0	1,047,912
Fergus	139,079	2,202,078	0	2,341,156
Flathead	747,292	11,832,119	1,120,938	13,700,348
Gallatin	569,658	9,019,583	0	9,589,241
Garfield	35,168	556,833	0	592,002
Glacier	120,108	1,901,711	0	2,021,819
Golden Valley	31,217	494,265	0	525,481
Granite	53,521	847,409	0	900,929
Hill	187,518	2,969,030	0	3,156,547
Jefferson	153,744	2,434,284	0	2,588,028
Judith Basin	55,410	877,318	0	932,728
Lake	252,265	3,994,201	378,398	4,624,864
Lewis And Clark	468,335	7,415,301	702,502	8,586,138
Liberty	57,386	908,606	0	965,992
Lincoln	166,527	2,636,678	249,791	3,052,996
Madison	140,695	2,227,677	0	2,368,372
McCone	48,283	764,482	0	812,765
Meagher	51,855	821,037	0	872,892
Mineral	54,459	862,268	81,689	998,416
Missoula	831,273	13,161,825	1,246,910	15,240,008
Musselshell	42,959	680,190	0	723,149
Park	168,673	2,670,652	253,009	3,092,334
Petroleum	13,288	210,396	0	223,684
Phillips	122,774	1,943,925	0	2,066,700
Pondera	91,063	1,441,832	0	1,532,895
Powder River	38,516	609,835	0	648,351
Powell	78,633	1,245,026	117,950	1,441,609
Prairie	26,851	425,145	0	451,997
Ravalli	244,306	3,868,184	366,459	4,478,949
Richland	131,552	2,082,903	0	2,214,455
Roosevelt	158,099	2,503,227	0	2,661,326
Rosebud	1,100,529	17,425,039	0	18,525,568
Sanders	181,519	2,874,052	0	3,055,571
Sheridan	71,046	1,124,889	0	1,195,935
Silver Bow	324,810	5,142,828	487,215	5,954,853
Stillwater	132,230	2,093,644	0	2,225,874
Sweet Grass	51,465	814,862	0	866,327
Teton	91,732	1,452,416	0	1,544,148
Toole	108,424	1,716,705	0	1,825,129
Treasure	28,847	456,752	0	485,600
Valley	159,208	2,520,788	0	2,679,996
Wheatland	47,788	756,640	0	804,428
Wibaux	25,667	406,391	0	432,058
Yellowstone	1,388,157	21,979,148	0	23,367,305
	<b>\$10,728,359</b>	<b>\$169,865,680</b>	<b>\$6,053,556</b>	<b>\$186,647,595</b>

## TAXES LEVIED FOR COUNTY PURPOSES - 1993

<b>County</b>	<b>General Fund</b>		<b>Road Fund</b>		<b>Bridge Fund</b>		<b>Poor Fund</b>	
	<b>Mills</b>	<b>Amount</b>	<b>Mills</b>	<b>Amount</b>	<b>Mills</b>	<b>Amount</b>	<b>Mills</b>	<b>Amount</b>
Beaverhead	27.00	444,652	13.00	166,434	5.00	83,912	2.00	38,719
Big Horn	18.69	554,734	7.06	187,065	0.52	13,885	1.88	54,176
Blaine	23.75	330,692	15.00	178,641	5.09	71,680	3.48	48,599
Broadwater	27.00	296,604	11.72	110,812	0.96	10,807	4.35	48,141
Carbon	10.21	211,215	20.81	302,429	6.24	117,519	4.62	88,528
Carter	27.00	185,638	20.00	134,839	4.00	27,886	0.00	519
Cascade	25.00	2,594,572	17.00	580,646	4.00	415,131	3.00	293,570
Chouteau	29.16	716,923	18.01	400,340	6.42	160,677	3.08	77,795
Custer	21.97	356,490	21.80	175,997	2.23	34,408	9.47	146,296
Daniels	32.49	198,049	23.00	116,064	9.00	55,431	2.25	14,319
Dawson	46.56	802,739	20.00	241,225	5.00	86,902	6.39	110,223
Deer Lodge	145.00	1,374,903	0.00	0	0.00	0	3.00	26,370
Fallon	22.51	243,835	11.74	93,517	5.64	53,245	0.00	0
Fergus	25.00	564,237	15.00	247,788	4.00	89,449	7.66	172,000
Flathead	25.89	3,056,786	15.00	1,287,528	4.00	469,009	2.59	285,903
Gallatin	20.48	1,845,027	13.80	691,135	2.54	231,528	2.90	267,685
Garfield	36.00	192,617	28.00	145,521	4.00	21,878	2.00	10,939
Glacier	41.91	773,359	20.02	312,946	4.65	90,498	2.97	68,092
Golden Valley	27.00	138,204	20.00	95,435	3.36	17,280	0.00	680
Granite	45.35	372,469	18.00	127,156	0.00	3,243	1.86	14,723
Hill	26.88	819,427	20.00	406,905	5.50	168,334	6.76	208,566
Jefferson	3.12	91,341	6.73	155,512	4.98	118,969	1.71	41,461
Judith Basin	30.74	270,255	22.19	181,049	4.33	38,292	0.56	5,778
Lake	20.00	798,389	9.23	310,278	5.54	213,860	0.94	35,848
Lewis And Clark	25.00	1,904,324	14.39	444,926	2.51	192,868	0.00	0
Liberty	32.15	298,257	11.45	98,007	9.77	90,678	1.20	11,477
Lincoln	9.96	283,532	0.00	0	0.00	0	3.00	77,356
Madison	29.70	687,578	10.51	213,819	2.33	52,768	0.10	6,418
McCone	44.91	351,499	25.93	188,625	7.38	58,086	2.50	19,430
Meagher	27.00	230,468	18.00	138,358	4.00	34,143	2.45	21,914
Mineral	27.00	231,887	0.00	0	0.00	7	0.00	0
Missoula	40.22	5,476,217	13.43	954,212	3.84	522,871	3.43	439,934
Musselshell	38.26	251,237	27.97	139,800	0.00	0	5.83	41,008
Park	23.80	606,576	11.64	198,171	3.64	92,770	3.00	72,763
Petroleum	20.60	49,203	25.25	54,552	5.70	11,954	0.00	532
Phillips	21.18	408,650	12.00	209,794	5.00	100,904	2.00	41,394
Pondera	37.00	539,615	20.00	231,029	8.50	122,357	5.00	76,912
Powder River	0.00	0	32.43	185,506	0.00	0	0.00	0
Powell	22.00	276,945	15.00	150,446	2.50	31,769	3.00	36,154
Prairie	35.23	153,423	21.62	81,984	4.79	22,199	2.86	13,270
Ravalli	19.06	719,045	12.58	371,507	5.17	191,029	3.00	102,374
Richland	24.97	557,938	20.00	331,393	10.00	213,777	2.83	60,775
Roosevelt	37.79	949,513	15.00	333,336	3.00	77,068	2.54	68,395
Rosebud	8.48	1,529,162	4.17	743,287	0.18	31,918	0.91	163,820
Sanders	27.25	711,009	11.50	278,405	6.05	157,938	5.00	130,443
Sheridan	7.00	92,853	8.58	80,511	1.48	17,827	0.00	1,069
Silver Bow	73.34	4,025,621	8.19	461,236	3.19	175,566	0.00	0
Stillwater	19.25	406,853	20.00	351,351	7.81	158,725	4.55	92,986
Sweet Grass	33.19	265,159	18.00	112,634	4.00	32,474	4.27	34,886
Teton	25.93	392,773	20.25	248,847	4.98	73,850	5.95	85,664
Toole	24.51	425,509	14.74	227,692	3.21	61,131	2.41	45,337
Treasure	46.25	215,108	20.50	90,680	1.00	4,935	1.08	5,061
Valley	23.66	618,678	19.23	423,483	6.00	157,542	3.50	95,119
Wheatland	27.00	210,654	15.00	104,205	2.00	16,241	15.03	119,156
Wibaux	107.44	439,176	36.33	127,519	13.42	53,547	3.15	12,034
Yellowstone	23.72	5,117,432	15.00	1,321,673	2.48	535,113	9.55	2,064,418
		<b>\$45,659,049</b>		<b>\$15,546,248</b>		<b>\$5,885,882</b>		<b>\$5,999,031</b>

## TAXES LEVIED FOR COUNTY PURPOSES - 1994

<b>County</b>	<b>General Fund</b>		<b>Road Fund</b>		<b>Bridge Fund</b>		<b>Poor Fund</b>	
	<b>Mills</b>	<b>Amount</b>	<b>Mills</b>	<b>Amount</b>	<b>Mills</b>	<b>Amount</b>	<b>Mills</b>	<b>Amount</b>
Beaverhead	26.40	459,839	13.00	173,550	5.00	86,937	2.15	37,181
Big Horn	17.25	478,639	8.99	216,433	0.68	18,441	3.11	83,359
Blaine	24.85	356,539	15.00	185,783	6.00	85,406	1.80	27,748
Broadwater	6.60	83,700	11.72	114,643	2.00	22,230	6.60	73,876
Carbon	13.91	266,416	20.08	304,021	6.03	117,867	5.93	113,926
Carter	27.00	188,963	20.00	135,411	4.00	27,994	1.00	6,433
Cascade	25.00	2,644,559	17.48	631,286	4.00	423,129	3.00	317,347
Chouteau	22.93	577,725	18.01	401,184	7.39	181,161	2.99	74,113
Custer	24.67	385,927	18.75	165,800	2.17	34,469	9.25	146,866
Daniels	32.74	200,829	23.00	117,593	9.00	55,240	2.97	17,877
Dawson	47.54	845,386	20.34	253,853	6.50	113,542	6.24	111,381
Deer Lodge	140.76	1,423,910	0.00	0	0.00	0	3.00	30,257
Fallon	23.29	241,033	11.50	101,910	5.99	61,903	1.42	13,638
Fergus	24.57	571,403	15.00	257,539	4.00	92,718	7.66	177,555
Flathead	11.50	1,527,837	15.00	1,393,016	4.00	494,969	2.59	319,874
Gallatin	25.00	2,337,634	13.80	746,412	4.05	373,546	4.52	417,328
Garfield	36.00	211,010	28.00	156,566	4.00	23,446	2.00	11,723
Glacier	47.18	936,059	26.93	430,333	4.64	92,900	9.33	176,642
Golden Valley	27.00	140,162	20.00	97,373	2.34	12,507	0.22	1,065
Granite	41.91	375,369	18.00	136,729	2.00	16,952	4.27	37,018
Hill	23.00	726,422	17.01	368,112	5.50	171,889	6.29	197,351
Jefferson	4.46	113,050	6.10	146,285	2.19	58,685	2.08	52,957
Judith Basin	35.51	320,804	21.04	184,218	3.94	36,968	1.52	12,602
Lake	19.28	806,493	11.86	416,042	3.00	129,756	1.56	64,057
Lewis And Clark	24.56	1,918,085	14.39	468,283	3.14	241,634	0.00	0
Liberty	30.44	292,012	12.05	105,076	5.54	55,150	1.56	14,736
Lincoln	13.17	353,313	0.00	0	0.00	0	3.00	82,194
Madison	30.33	710,435	10.51	219,737	2.33	54,624	1.03	23,001
Mecone	34.60	289,564	32.26	228,111	2.40	24,690	5.87	43,598
Meagher	27.00	233,347	18.00	140,594	4.00	34,570	2.45	21,174
Mineral	27.00	240,205	0.00	0	0.00	0	3.00	26,689
Missoula	43.31	5,945,257	13.83	1,027,256	3.84	529,555	3.43	473,014
Musselshell	41.07	291,340	26.63	149,820	0.00	0	4.47	33,303
Park	6.19	197,618	11.64	217,799	3.64	100,126	0.00	4,659
Petroleum	17.13	38,860	27.90	57,610	5.90	13,014	0.00	0
Phillips	25.00	503,925	12.00	214,928	5.00	102,312	2.00	40,925
Pondera	37.00	561,556	20.00	239,661	8.50	129,006	5.00	75,886
Powder River	0.00	0	29.88	178,386	0.00	0	0.00	0
Powell	27.00	350,569	15.00	155,793	2.50	32,764	0.50	8,193
Prairie	39.22	173,105	19.64	79,031	6.64	28,597	0.00	1,730
Ravalli	25.00	999,663	12.58	414,748	4.70	192,665	0.00	8,940
Richland	17.25	399,602	20.00	336,030	10.00	219,253	1.64	39,255
Roosevelt	32.16	856,992	15.00	343,365	3.00	79,049	5.08	129,533
Rosebud	8.75	1,590,084	5.74	1,023,458	0.36	64,605	0.91	166,170
Sanders	24.25	735,500	9.50	263,047	5.20	157,844	4.25	129,041
Sheridan	19.57	223,382	20.00	185,172	2.08	24,231	0.92	10,283
Silver Bow	64.68	3,527,972	12.86	677,331	3.20	173,169	0.00	0
Stillwater	16.46	365,729	20.00	377,271	8.00	176,104	5.30	116,003
Sweet Grass	33.82	288,928	18.00	121,433	4.00	34,203	4.48	38,217
Teton	26.33	401,942	19.67	250,591	4.86	74,485	5.80	88,901
Toole	24.06	437,693	18.14	266,251	5.44	93,821	2.13	39,053
Treasure	47.92	229,772	19.87	91,330	0.69	3,433	0.75	3,729
Valley	25.00	661,442	20.00	450,190	5.00	134,108	4.79	125,250
Wheatland	27.00	215,045	15.00	106,663	1.00	8,645	15.03	119,708
Wibaux	89.25	386,549	55.09	206,722	15.76	66,807	2.44	10,623
Yellowstone	6.42	1,693,255	15.00	1,444,975	2.37	534,982	0.00	137,090
	<b>\$41,332,450</b>		<b>\$17,174,756</b>		<b>\$6,116,101</b>		<b>\$4,533,073</b>	

## TAXES LEVIED FOR COUNTY PURPOSES - 1993

County	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	0	1.25	20,978	0.00	0	1.75	29,083
Big Horn	0.00	0	1.05	26,832	0.00	0	0.00	0
Blaine	0.00	0	2.23	31,215	2.06	30,960	0.95	14,803
Broadwater	0.00	0	0.73	7,993	1.45	15,825	2.82	30,677
Carbon	0.00	0	0.66	12,445	0.00	0	2.15	39,821
Carter	0.00	0	1.50	10,457	0.50	3,226	3.00	19,877
Cascade	0.00	0	1.50	155,674	0.00	0	1.56	161,901
Chouteau	0.00	0	1.95	46,643	4.10	101,592	1.74	43,060
Custer	0.00	0	1.56	24,144	1.00	15,344	3.00	46,495
Daniels	3.52	21,735	1.50	9,239	5.00	30,532	3.95	23,848
Dawson	0.00	0	1.46	25,673	5.00	86,902	0.00	0
Deer Lodge	0.00	0	0.00	0	9.00	85,303	0.00	0
Fallon	0.00	0	1.50	15,417	3.60	35,852	0.00	0
Fergus	0.00	0	1.50	33,544	0.65	14,577	2.84	66,243
Flathead	0.00	0	0.75	87,939	5.00	586,261	0.30	37,844
Gallatin	0.00	0	1.49	130,918	0.00	0	0.72	67,198
Garfield	0.00	0	1.50	8,204	1.65	8,760	4.14	22,308
Glacier	0.00	0	0.00	0	3.93	78,301	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	1.97	10,132
Granite	0.00	0	0.25	1,979	0.00	0	2.00	15,831
Hill	0.00	0	1.27	39,439	0.00	0	0.00	0
Jefferson	0.00	0	0.06	2,449	2.14	53,579	0.95	22,695
Judith Basin	0.00	0	0.00	0	3.85	32,884	3.91	33,231
Lake	0.00	0	0.53	20,862	0.87	34,428	1.56	62,465
Lewis And Clark	1.00	93,910	0.00	0	4.83	370,640	0.81	62,445
Liberty	0.00	0	0.00	0	3.73	34,643	3.93	36,424
Lincoln	0.00	0	1.50	40,913	5.00	137,867	1.08	30,262
Madison	1.50	34,653	1.50	33,971	0.85	19,250	0.00	0
Mccone	0.00	0	0.95	8,409	1.99	16,138	3.42	27,679
Meagher	0.00	0	0.00	0	2.77	23,654	0.00	0
Mineral	0.00	0	1.50	12,883	0.88	8,355	0.36	2,961
Missoula	0.00	0	1.42	193,361	4.48	609,958	1.25	170,187
Musselshell	0.00	0	0.00	0	0.00	0	2.47	16,630
Park	1.00	26,102	1.35	34,407	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	3.00	6,397	0.00	0
Phillips	0.00	0	0.50	11,209	0.00	0	0.00	0
Pondera	0.00	0	0.06	887	2.00	29,567	2.50	36,408
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	1.40	17,791	0.00	0	1.00	12,051
Prairie	0.00	0	1.50	6,558	2.82	12,389	5.72	23,811
Ravalli	0.00	0	1.50	55,250	0.40	14,885	1.82	67,735
Richland	0.00	0	1.20	23,317	0.27	5,925	1.28	27,411
Roosevelt	0.00	0	0.98	25,112	3.94	100,705	1.60	41,550
Rosebud	0.00	0	0.52	93,530	0.29	52,980	0.00	0
Sanders	2.25	59,002	0.96	25,039	0.57	14,872	0.00	0
Sheridan	0.00	0	1.50	16,439	3.11	35,391	5.03	55,081
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	2.31	47,363	2.30	47,010
Sweet Grass	0.00	238	1.34	10,824	0.00	0	2.87	23,119
Teton	0.00	0	0.00	0	2.86	41,587	2.79	41,390
Toole	0.00	6,687	1.00	19,034	0.92	17,881	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.93	9,006
Valley	0.00	0	1.50	39,385	2.91	77,220	1.47	38,990
Wheatland	0.00	0	1.00	7,483	0.00	0	0.00	0
Wibaux	0.00	0	2.57	10,228	0.00	0	4.81	20,453
Yellowstone	0.00	0	2.67	576,142	0.00	0	0.59	127,242
		\$242,328		\$1,974,216		\$2,891,994		\$1,665,357

**TAXES LEVIED FOR COUNTY PURPOSES - 1994**

County	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	0	1.25	21,734	0.00	0	1.70	29,626
Big Horn	0.00	0	1.10	30,242	0.00	0	0.00	0
Blaine	0.00	0	1.08	16,729	2.72	38,377	1.02	14,566
Broadwater	0.00	0	0.73	8,280	1.45	16,444	2.80	31,762
Carbon	0.00	0	0.99	18,874	0.00	0	0.72	15,913
Carter	0.00	0	1.50	10,498	1.00	6,716	3.50	24,212
Cascade	0.00	0	1.50	158,674	0.00	0	1.56	165,020
Chouteau	0.00	0	3.04	73,356	4.23	104,414	2.24	54,564
Custer	0.00	0	2.54	38,503	1.00	15,836	2.92	46,380
Daniels	3.31	20,419	1.50	9,207	5.00	30,689	3.22	20,121
Dawson	0.00	0	2.00	34,819	5.00	89,067	0.00	0
Deer Lodge	0.00	0	0.00	0	8.21	83,595	0.00	0
Fallon	0.00	0	1.50	15,563	4.20	43,086	0.00	0
Fergus	0.00	0	1.50	34,769	0.63	14,691	2.96	68,086
Flathead	0.00	0	0.75	92,807	5.00	618,711	0.30	36,751
Gallatin	0.00	0	1.50	141,988	0.00	0	0.86	80,517
Garfield	0.00	0	1.50	8,792	1.65	9,671	3.15	19,222
Glacier	0.00	0	0.00	0	4.62	91,385	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	1.92	9,985
Granite	0.00	0	0.00	111	0.00	0	3.00	26,316
Hill	0.00	0	1.03	32,754	0.00	0	0.00	0
Jefferson	0.00	0	0.05	1,290	2.95	74,845	0.76	19,649
Judith Basin	0.00	0	0.00	0	2.58	25,724	2.87	28,058
Lake	0.00	0	0.64	26,530	0.85	35,403	1.63	67,950
Lewis And Clark	1.43	109,538	0.00	0	5.00	389,269	0.88	68,176
Liberty	11.59	111,418	0.00	0	3.72	35,584	4.71	44,649
Lincoln	0.00	0	1.50	41,097	5.28	144,006	1.50	40,113
Madison	0.00	0	1.50	35,174	0.85	19,932	0.00	0
Meeone	0.00	0	1.26	9,805	1.71	14,063	2.78	23,062
Meagher	0.00	0	0.00	0	2.77	23,940	0.00	0
Mineral	9.26	85,395	1.44	12,839	2.41	20,727	2.70	22,929
Missoula	0.00	0	1.22	170,018	5.00	684,913	1.25	172,381
Musselshell	6.60	47,270	0.00	0	0.00	0	2.56	18,215
Park	0.00	1,553	1.35	37,134	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	3.00	6,644	0.00	0
Phillips	0.00	0	0.50	10,231	0.00	0	0.00	0
Pondera	0.00	0	0.06	911	2.00	30,354	2.50	37,943
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	1.40	18,348	0.00	0	2.30	29,290
Prairie	0.00	0	1.50	6,713	2.98	13,239	6.35	28,037
Ravalli	0.00	0	1.50	61,042	0.32	13,261	1.46	60,487
Richland	0.00	0	0.60	14,818	0.33	7,069	1.48	31,895
Roosevelt	0.00	0	0.69	18,675	4.48	117,128	1.90	49,554
Rosebud	0.00	0	0.40	72,745	0.42	75,613	0.00	0
Sanders	0.00	1,395	0.85	25,783	1.50	44,803	0.00	0
Sheridan	0.00	0	1.38	16,420	3.13	37,049	4.39	52,407
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	2.50	54,893	2.30	50,688
Sweet Grass	9.81	79,767	1.50	12,757	0.00	0	4.07	34,328
Teton	0.00	0	0.00	0	2.79	42,761	2.60	40,039
Toole	0.00	0	1.50	26,101	0.86	15,661	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.93	9,279
Valley	0.00	0	0.91	24,993	2.80	74,455	1.86	48,795
Wheatland	0.00	0	1.00	7,965	0.00	0	0.00	0
Wibaux	0.00	0	2.05	8,905	0.00	0	7.08	29,693
Yellowstone	0.00	0	2.09	478,710	0.00	0	0.57	128,574
	\$456,755		\$1,886,702		\$3,164,019		\$1,779,234	

## TAXES LEVIED FOR COUNTY PURPOSES - 1993

County	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	0	0.00	0	3.00	50,347	2.00	33,565	5.00	83,912
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.62	7,943	0.03	644	0.00	0	2.00	27,786	3.33	44,953
Broadwater	0.00	0	0.00	0	0.00	0	0.24	2,935	3.15	34,947
Carbon	0.00	0	0.00	0	0.00	0	0.33	6,169	4.70	88,878
Carter	0.00	0	0.00	0	15.00	107,620	2.00	13,943	4.00	27,886
Cascade	0.00	0	0.00	0	0.00	0	0.00	0	6.00	622,697
Chouteau	0.00	0	0.00	0	0.00	0	0.41	9,483	1.71	41,014
Custer	0.00	0	0.00	0	0.00	0	1.50	23,015	5.00	78,944
Daniels	0.00	0	0.00	0	9.00	55,431	2.00	12,318	4.00	24,636
Dawson	0.55	9,701	0.00	0	0.00	0	2.09	35,899	6.16	108,255
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	0.00	0	0.00	0	4.20	43,765	0.00	0
Fergus	1.19	21,682	0.71	15,960	0.00	0	0.00	0	5.00	111,812
Flathead	1.15	135,309	4.15	486,596	0.00	0	2.00	234,504	6.00	703,513
Gallatin	0.00	0	2.77	247,793	0.00	0	0.44	37,644	6.00	536,869
Garfield	0.00	0	31.05	168,901	0.00	0	1.75	9,572	4.50	24,256
Glacier	0.00	0	0.00	0	19.48	373,775	0.00	0	1.19	29,006
Golden Valley	0.00	0	0.00	0	0.00	0	0.00	0	3.07	14,933
Granite	1.00	8,636	10.00	81,318	10.00	79,156	2.00	16,552	4.00	33,104
Hill	0.52	16,239	1.20	37,373	0.00	0	0.39	11,985	4.72	144,795
Jefferson	0.00	0	3.57	90,039	0.00	0	0.00	0	2.14	53,737
Judith Basin	0.00	0	0.00	0	0.00	0	0.63	5,796	4.50	38,647
Lake	0.00	0	2.72	108,819	0.00	0	1.15	46,089	6.00	237,183
Lewis And Clark	1.69	128,597	5.00	381,445	0.00	0	1.42	107,753	6.00	456,557
Liberty	0.00	0	0.00	0	5.37	49,465	0.00	0	3.25	30,112
Lincoln	0.94	26,943	1.00	28,020	0.00	0	1.19	33,344	6.00	168,123
Madison	0.22	4,982	0.00	0	6.00	135,883	2.00	45,294	2.28	54,287
McCone	1.20	11,910	0.00	0	0.00	0	0.00	0	4.72	39,752
Meagher	0.00	0	0.00	0	8.00	68,287	2.00	16,817	4.00	34,143
Mineral	0.28	2,303	0.42	3,454	9.00	75,112	0.64	5,991	4.00	34,354
Missoula	1.54	209,657	0.00	0	0.00	0	0.00	0	6.93	943,543
Musselshell	0.08	461	0.00	0	2.69	18,192	0.00	0	11.30	74,191
Park	0.00	0	0.00	0	0.00	0	0.41	10,449	5.00	127,432
Petroleum	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips	0.00	0	0.00	0	0.00	0	2.00	36,232	2.30	46,141
Pondera	0.00	0	0.00	0	3.54	52,334	0.00	0	5.00	73,918
Powder River	0.00	0	0.00	0	0.00	0	0.00	0	0.43	4,455
Powell	0.50	6,682	0.00	0	4.00	52,144	0.75	9,531	4.00	50,831
Prairie	0.00	0	0.00	0	28.47	124,472	0.00	0	4.54	18,880
Ravalli	1.41	51,575	0.00	0	0.00	0	0.21	7,935	6.00	221,219
Richland	0.67	12,806	0.00	0	0.00	0	0.70	14,580	0.00	0
Roosevelt	0.00	0	0.00	0	0.00	0	1.73	43,724	2.98	74,990
Rosebud	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Sanders	0.00	0	3.83	99,778	0.00	0	0.29	7,436	0.00	0
Sheridan	2.21	25,464	0.00	0	3.00	34,795	0.26	2,990	0.34	5,440
Silver Bow	0.00	0	0.00	0	0.00	0	2.00	110,039	6.00	330,118
Stillwater	0.00	0	0.00	0	0.00	0	0.00	0	2.10	44,265
Sweet Grass	1.00	8,038	0.31	2,593	3.45	27,966	0.83	6,452	4.00	32,170
Teton	0.00	0	0.00	0	3.98	59,101	0.50	7,441	4.01	59,221
Toole	0.00	0	0.00	0	9.00	163,679	2.00	35,257	2.28	47,339
Treasure	0.00	0	0.00	0	0.00	0	0.00	0	3.23	14,574
Valley	0.00	0	0.00	0	0.00	0	1.54	40,520	5.25	137,499
Wheatland	0.00	0	0.60	4,758	0.00	0	0.00	159	4.00	31,208
Wibaux	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone	0.00	0	0.56	118,935	0.00	0	0.00	0	6.00	1,294,275
	\$688,926		\$1,876,425		\$1,527,760		\$1,112,968		\$7,533,013	

## TAXES LEVIED FOR COUNTY PURPOSES - 1994

County	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	0	0.00	0	3.00	52,162	2.00	34,775	5.00	86,937
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	0.29	3,855	0.00	0	2.00	28,792	5.55	77,521
Broadwater	0.00	0	0.00	0	0.00	0	2.00	21,919	4.00	44,997
Carbon	0.00	0	0.00	0	0.00	0	0.52	9,892	4.54	88,745
Carter	0.00	0	0.00	0	20.72	141,777	2.00	13,997	4.00	27,994
Cascade	0.00	0	0.00	0	0.00	0	0.00	0	6.00	534,694
Chouteau	0.00	0	0.00	0	0.00	0	0.75	17,978	2.86	68,803
Custer	0.00	0	0.00	0	0.00	0	1.50	23,753	8.34	126,208
Daniels	0.11	621	0.00	0	9.00	55,240	2.00	12,276	4.00	24,551
Dawson	0.66	11,592	0.00	0	0.00	0	2.04	36,414	6.45	114,463
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	0.00	0	0.00	0	0.00	3,184	0.00	0
Fergus	1.01	24,200	0.70	16,269	0.00	0	0.00	0	5.00	115,897
Flathead	1.15	142,799	4.15	513,531	0.00	0	2.00	247,485	6.00	742,454
Gallatin	0.00	0	2.33	223,571	0.00	0	0.34	32,861	6.00	568,216
Garfield	0.00	0	10.00	74,736	0.00	0	1.75	10,257	4.50	26,376
Glacier	0.00	0	0.00	0	15.00	307,403	0.00	0	3.75	70,992
Golden Valley	0.00	0	0.00	0	0.00	0	0.00	0	2.96	15,405
Granite	1.50	13,158	6.00	55,298	0.00	0	2.00	17,840	4.00	35,680
Hill	0.59	18,397	0.47	16,190	0.00	0	0.39	12,220	4.07	128,333
Jefferson	0.00	0	1.91	50,470	0.00	0	0.00	0	1.93	49,648
Judith Basin	0.00	0	0.00	0	0.00	0	0.24	2,799	4.00	37,687
Lake	0.00	0	2.72	113,708	0.00	0	1.57	64,737	4.50	190,558
Lewis And Clark	1.69	131,843	5.00	390,068	0.00	0	1.10	86,953	6.00	468,082
Liberty	0.00	0	0.00	0	9.00	84,221	0.00	0	2.18	21,398
Lincoln	0.35	10,972	1.00	27,398	0.00	0	1.19	32,604	13.14	343,284
Madison	0.22	5,159	0.00	0	0.00	0	2.00	46,898	4.00	91,668
McCone	0.00	1,296	0.00	0	0.00	0	0.00	0	2.52	22,654
Meagher	0.00	0	0.00	0	8.00	69,140	1.50	13,212	4.00	34,570
Mineral	1.47	12,523	0.58	5,085	9.00	80,068	0.00	299	4.00	35,586
Missoula	2.00	271,730	0.00	0	0.00	0	0.00	0	6.07	844,710
Musselshell	0.14	942	0.00	0	7.84	51,172	0.00	0	2.79	28,206
Park	0.00	0	0.00	0	0.00	0	0.41	11,278	5.00	137,535
Petroleum	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips	0.00	0	0.00	0	0.00	0	2.00	40,925	3.50	69,220
Pondera	0.00	0	0.00	0	3.54	53,727	0.00	0	5.00	75,886
Powder River	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	328	0.00	0	4.00	52,422	0.75	9,829	4.50	58,647
Prairie	0.00	0	0.00	0	25.16	114,598	0.00	0	3.64	16,834
Ravalli	0.52	23,813	0.00	0	0.00	0	1.19	45,506	4.61	191,744
Richland	0.29	7,411	0.00	0	0.00	0	0.50	11,517	3.03	58,038
Roosevelt	0.00	0	0.00	0	0.00	0	0.81	22,909	2.73	72,360
Rosebud	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Sanders	0.00	0	3.25	98,679	0.00	0	0.25	7,585	0.00	0
Sheridan	2.07	24,604	0.00	0	3.00	35,523	0.00	173	0.36	4,249
Silver Bow	0.00	0	0.00	0	0.00	0	2.00	108,250	4.27	236,540
Stillwater	0.00	0	0.00	0	0.00	0	0.00	0	4.00	86,125
Sweet Grass	1.00	8,551	0.41	3,472	3.57	30,433	0.50	4,405	4.00	34,203
Teton	0.00	0	0.00	0	2.18	36,060	0.50	7,644	0.00	6,084
Toole	0.00	0	0.00	0	9.00	162,635	2.00	36,141	5.00	84,885
Treasure	0.00	0	0.00	0	0.00	0	0.00	0	2.28	11,317
Valley	0.00	0	0.00	0	0.00	0	1.16	31,325	4.40	117,972
Wheatland	0.00	0	0.60	4,779	0.00	0	0.00	0	4.00	31,859
Wibaux	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone	0.00	0	1.00	218,748	0.00	0	0.00	0	6.00	1,350,386
	\$709,938		\$1,815,858		\$1,326,583		\$1,108,633		\$7,810,201	

## TAXES LEVIED FOR COUNTY PURPOSES - 1993

<u>County</u>	<u>Weed Control</u>		<u>Senior Citizens</u>		<u>Other</u>		<u>Total County Taxes</u>	
	<u>Mills</u>	<u>Amount</u>	<u>Mills</u>	<u>Amount</u>	<u>Mills</u>	<u>Amount</u>	<u>Mills</u>	<u>Amount</u>
Beaverhead	1.00	17,069	0.50	8,391	27.95	472,391	89.45	1,449,453
Big Horn	0.00	0	0.00	0	1.86	62,844	31.06	899,537
Blaine	0.73	10,568	0.23	3,865	7.64	107,884	67.12	910,232
Broadwater	0.87	10,005	1.65	18,023	13.65	149,613	68.58	736,382
Carbon	2.00	37,700	0.00	0	17.69	323,151	69.41	1,227,854
Carter	2.00	13,943	1.00	6,972	18.50	127,418	98.50	680,224
Cascade	2.00	207,566	0.94	97,556	27.86	2,864,722	88.86	7,994,035
Chouteau	3.47	82,853	1.18	29,510	21.07	523,281	92.30	2,233,170
Custer	0.70	11,525	1.73	26,672	23.56	343,432	93.52	1,282,763
Daniels	1.70	10,429	0.00	42	15.38	97,319	112.79	669,391
Dawson	1.36	23,453	1.00	17,380	8.25	147,973	103.82	1,696,325
Deer Lodge	2.00	18,956	0.00	0	1.00	9,478	160.00	1,515,011
Fallon	0.00	0	0.00	0	0.77	7,715	49.97	493,347
Fergus	1.50	33,544	0.00	0	15.40	342,641	80.45	1,713,476
Flathead	1.23	144,944	0.00	0	18.02	2,118,508	86.08	9,634,644
Gallatin	1.61	143,628	0.75	67,109	9.77	878,085	63.27	5,144,620
Garfield	2.00	10,939	0.00	0	5.30	27,988	121.89	651,883
Glacier	0.50	10,565	0.82	16,266	2.91	56,815	98.38	1,809,622
Golden Valley	2.00	9,948	0.60	3,044	0.53	2,961	58.53	292,618
Granite	2.00	16,552	1.00	8,276	5.00	43,542	102.46	822,536
Hill	2.05	62,497	1.24	37,799	3.04	94,563	73.57	2,047,922
Jefferson	2.00	49,151	0.78	18,634	33.59	803,261	61.77	1,500,828
Judith Basin	1.81	15,833	0.51	4,294	15.34	136,297	88.37	762,356
Lake	2.00	79,364	0.65	26,121	16.37	635,227	67.57	2,608,933
Lewis And Clark	0.67	49,789	1.97	148,795	6.69	506,461	71.98	4,848,510
Liberty	2.53	23,401	0.50	4,665	18.03	170,443	91.91	847,571
Lincoln	1.20	33,625	1.00	28,020	4.53	122,462	36.40	1,010,468
Madison	0.73	17,771	0.00	0	7.75	175,516	65.47	1,482,192
McCone	1.31	13,047	0.00	0	23.53	191,046	117.84	925,621
Meagher	6.00	51,215	0.00	0	6.30	53,715	80.52	672,715
Mineral	0.92	7,567	1.00	8,588	26.87	221,113	72.87	614,576
Missoula	0.65	88,532	0.00	0	7.93	1,087,939	85.12	10,696,410
Musselshell	2.44	16,881	0.00	0	12.75	87,425	103.79	645,825
Park	1.64	41,798	0.53	13,508	2.52	66,825	54.53	1,290,802
Petroleum	2.00	4,353	0.00	0	1.00	2,177	57.55	129,167
Phillips	1.00	19,837	0.00	0	1.78	35,740	47.76	909,900
Pondera	2.00	29,567	1.00	14,784	10.60	152,852	97.20	1,360,231
Powder River	0.00	0	0.00	0	125.62	770,909	158.48	960,870
Powell	1.60	20,332	0.50	6,354	1.50	21,359	57.75	692,390
Prairie	1.04	5,122	2.90	11,530	6.17	26,778	117.66	500,416
Ravalli	1.60	58,992	0.82	30,233	17.94	643,080	71.51	2,534,859
Richland	1.34	29,513	0.82	18,101	0.77	15,808	64.85	1,311,344
Roosevelt	2.00	50,102	0.94	23,861	3.23	85,737	75.73	1,874,094
Rosebud	0.36	64,136	0.19	34,387	1.20	215,644	16.29	2,928,863
Sanders	1.60	41,686	0.15	4,185	8.54	222,623	67.98	1,752,416
Sheridan	2.00	23,197	1.00	11,598	29.61	328,760	65.12	731,416
Silver Bow	1.23	68,023	1.27	70,170	16.56	910,428	111.78	6,151,200
Stillwater	1.66	34,356	0.00	0	15.45	305,173	75.43	1,488,083
Sweet Grass	2.95	24,229	0.03	259	15.35	118,024	91.58	699,065
Teton	2.58	37,094	0.82	12,174	30.90	441,805	105.55	1,500,947
Toole	0.91	18,856	0.00	0	25.66	465,402	86.64	1,533,806
Treasure	2.00	9,359	0.00	0	6.06	28,292	82.05	377,015
Valley	1.15	30,503	0.00	0	0.00	0	66.21	1,658,939
Wheatland	1.60	11,604	0.00	0	18.27	140,975	84.50	646,445
Wibaux	0.50	2,820	3.75	15,245	2.58	10,954	174.55	691,977
Yellowstone	0.51	110,080	0.53	112,900	6.76	1,427,507	68.37	12,805,716
	\$2,058,418		\$959,311		\$19,430,083		\$115,051,009	

## TAXES LEVIED FOR COUNTY PURPOSES - 1994

<b>County</b>	<b>Weed Control Mills</b>	<b>Amount</b>	<b>Senior Citizens Mills</b>	<b>Amount</b>	<b>Other Mills</b>	<b>Amount</b>	<b>Total County Taxes Mills</b>	<b>Amount</b>
Beaverhead	1.60	27,010	0.35	6,288	25.50	446,687	86.95	1,462,727
Big Horn	0.94	27,741	0.00	0	0.00	0	32.07	854,855
Blaine	2.03	27,771	0.36	4,981	11.17	157,737	73.85	1,025,805
Broadwater	0.87	9,868	1.65	18,712	28.16	313,078	68.58	759,509
Carbon	2.98	56,830	0.00	0	19.57	379,175	75.27	1,371,659
Carter	2.00	13,997	1.00	6,999	20.50	142,341	108.22	747,333
Cascade	2.00	211,565	0.94	99,435	25.56	2,718,199	87.04	8,003,909
Chouteau	2.37	60,483	1.41	34,489	24.00	588,717	92.22	2,236,988
Custer	0.68	10,803	1.45	23,453	27.88	433,916	101.15	1,451,913
Daniels	1.16	7,384	0.67	3,785	14.49	89,372	112.17	665,204
Dawson	1.30	23,247	1.00	17,813	7.38	132,766	106.45	1,784,344
Deer Lodge	2.00	20,171	0.00	0	1.00	10,086	154.97	1,568,019
Fallon	3.24	31,123	0.00	0	7.48	72,483	58.61	583,922
Fergus	1.50	34,769	0.00	0	15.42	357,340	79.95	1,765,236
Flathead	1.23	151,584	0.00	0	33.17	3,993,652	86.83	10,275,469
Gallatin	0.60	63,510	0.83	78,073	9.13	868,874	68.96	5,932,532
Garfield	2.00	11,723	1.00	5,861	4.30	25,204	99.85	594,588
Glacier	2.00	37,648	0.68	13,835	2.92	58,437	117.05	2,215,633
Golden Valley	2.00	10,382	0.59	3,066	0.94	4,735	57.97	294,681
Granite	2.00	17,840	1.00	8,920	16.78	148,888	102.46	890,120
Hill	1.91	60,022	1.00	31,714	15.42	457,446	76.68	2,220,850
Jefferson	2.00	51,248	0.76	19,493	34.73	888,873	59.92	1,526,494
Judith Basin	1.60	15,090	0.46	4,323	12.40	118,907	86.16	787,180
Lake	2.00	83,517	0.68	28,428	17.92	745,450	68.21	2,772,630
Lewis And Clark	0.90	69,058	1.68	132,133	10.31	787,593	76.07	5,260,715
Liberty	2.91	27,638	1.00	9,308	4.46	43,102	89.16	844,292
Lincoln	1.20	32,878	1.00	27,398	4.47	122,610	46.80	1,257,867
Madison	2.00	45,326	0.00	0	9.50	222,520	64.27	1,474,475
Mecone	1.17	9,566	0.00	0	31.05	241,745	115.62	908,155
Meagher	6.00	51,855	0.00	0	8.21	70,005	81.93	692,407
Mineral	0.86	7,679	1.00	8,896	24.76	212,528	87.48	771,450
Missoula	0.65	89,638	0.00	0	8.31	1,142,620	88.91	11,351,091
Musselshell	2.09	15,322	0.00	0	11.65	78,066	105.83	713,656
Park	1.10	31,096	0.33	9,388	24.81	647,832	54.47	1,396,017
Petroleum	2.00	4,429	0.00	0	2.50	5,138	58.43	125,695
Phillips	1.00	20,462	0.60	12,277	0.68	14,914	52.28	1,030,119
Pondera	2.00	30,354	1.00	15,177	20.70	302,175	107.30	1,552,636
Powder River	0.00	0	0.00	0	133.33	852,257	163.21	1,030,642
Powell	1.60	20,969	1.00	12,777	4.30	54,517	64.85	804,446
Prairie	2.00	8,370	0.85	5,044	3.84	18,594	111.82	493,891
Ravalli	1.60	65,111	0.67	27,712	17.36	708,186	71.51	2,812,878
Richland	1.97	41,447	0.57	13,190	0.20	5,964	57.86	1,185,490
Roosevelt	1.87	49,495	0.96	25,262	3.06	80,920	71.74	1,845,243
Rosebud	0.40	72,113	0.25	45,176	1.01	182,939	18.22	3,292,902
Sanders	1.10	33,589	0.14	4,242	9.07	274,223	59.36	1,775,731
Sheridan	2.00	23,682	2.00	23,018	34.01	399,789	94.91	1,059,981
Silver Bow	1.30	70,143	1.27	68,739	16.87	912,117	106.45	5,774,261
Stillwater	1.80	39,520	0.00	0	15.07	332,524	75.43	1,598,858
Sweet Grass	2.00	17,503	0.03	258	3.55	35,346	90.74	743,804
Teton	2.52	38,618	0.81	12,399	39.92	596,635	107.98	1,596,160
Toole	1.50	25,920	0.00	0	26.47	476,700	96.10	1,664,861
Treasure	2.00	9,616	0.00	0	5.07	24,746	80.51	383,221
Valley	1.31	34,531	0.00	0	0.00	0	67.23	1,703,061
Wheatland	1.60	12,743	0.00	0	20.77	163,724	86.00	671,131
Wibaux	1.60	6,557	2.91	12,668	1.21	5,534	177.39	734,059
Yellowstone	0.51	114,783	0.53	119,284	37.97	8,097,676	72.46	14,318,463
	<b>\$2,185,339</b>			<b>\$994,017</b>		<b>\$30,265,601</b>		<b>\$122,659,259</b>

## TAXES LEVIED FOR LOCAL SCHOOL PURPOSES - 1993

County	Elementary		High School		Votech and JC		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	80.31	1,328,208	70.19	1,157,333	0.00	0	150.50	2,485,541
Big Horn	41.36	1,139,536	12.75	349,000	0.00	0	54.11	1,488,535
Blaine	56.45	777,955	27.43	380,258	0.00	0	83.88	1,158,214
Broadwater	2.24	30,573	122.19	1,307,221	0.00	0	124.43	1,337,793
Carbon	54.71	1,040,384	78.74	1,450,289	0.00	0	133.45	2,490,673
Carter	43.60	306,480	43.95	303,300	0.00	0	87.55	609,780
Cascade	102.64	10,672,774	60.18	6,306,693	1.50	155,674	164.32	17,135,142
Chouteau	75.18	1,829,891	54.11	1,323,516	0.00	0	129.28	3,153,407
Custer	74.60	1,134,188	68.01	1,051,554	43.43	670,086	186.04	2,855,829
Daniels	0.00	0	185.45	1,124,803	0.00	0	185.45	1,124,803
Dawson	76.38	1,298,607	49.02	855,332	43.27	622,458	168.66	2,776,397
Deer Lodge	95.30	879,878	60.97	567,077	0.00	0	156.27	1,446,955
Fallon	44.56	452,246	65.27	644,307	0.00	0	109.83	1,096,552
Fergus	75.27	1,627,799	87.52	1,945,845	0.00	0	162.80	3,573,644
Flathead	92.61	10,779,754	51.21	6,020,407	14.81	1,744,552	158.64	18,544,714
Gallatin	85.14	7,574,025	55.33	5,002,393	0.00	0	140.47	12,576,418
Garfield	43.15	226,565	45.45	248,248	0.00	0	88.60	474,814
Glacier	117.54	2,164,389	57.43	1,065,786	0.00	0	174.97	3,230,174
Golden Valley	69.10	349,181	52.44	268,198	0.00	0	121.54	617,380
Granite	63.28	511,925	38.26	308,693	0.00	0	101.53	820,618
Hill	89.65	2,704,403	52.12	1,563,646	0.00	0	141.77	4,268,049
Jefferson	87.34	2,133,175	43.61	1,053,682	0.00	0	130.95	3,186,858
Judith Basin	20.16	210,569	123.75	1,017,318	0.00	0	143.92	1,227,887
Lake	75.56	2,977,997	48.17	1,902,067	0.00	0	123.73	4,880,063
Lewis And Clark	122.81	9,292,553	79.42	6,018,923	1.50	114,139	203.73	15,425,616
Liberty	60.98	550,158	51.43	471,952	0.00	0	112.41	1,022,110
Lincoln	41.80	1,138,026	89.06	2,485,377	4.21	118,234	135.07	3,741,638
Madison	40.90	923,954	67.04	1,494,883	0.00	0	107.95	2,418,837
Mecone	50.50	391,552	47.54	356,395	0.00	0	98.04	747,947
Meagher	56.60	489,180	46.05	387,935	0.00	0	102.65	877,116
Mineral	93.24	802,466	75.43	642,622	0.00	0	168.66	1,445,088
Missoula	116.97	15,803,473	94.54	12,649,879	1.50	203,704	213.01	28,657,056
Musselshell	63.43	416,911	57.04	378,568	0.00	0	120.47	795,479
Park	94.05	2,368,332	60.78	1,542,064	0.00	0	154.83	3,910,397
Petroleum	0.00	0	140.74	308,762	0.00	0	140.74	308,762
Phillips	68.60	1,301,781	40.47	798,631	0.00	0	109.08	2,100,412
Pondera	87.21	1,270,985	58.23	855,216	0.00	0	145.44	2,126,200
Powder River	77.49	469,978	92.26	556,173	0.00	0	169.75	1,026,151
Powell	66.12	836,997	48.69	617,218	0.00	0	114.81	1,454,215
Prairie	0.00	14,676	101.68	402,121	0.00	0	101.68	416,797
Ravalli	28.65	1,035,711	108.49	3,962,878	0.00	0	137.15	4,998,589
Richland	95.19	1,948,944	40.87	879,470	0.00	0	136.06	2,828,414
Roosevelt	74.46	1,850,953	44.33	1,122,078	0.00	0	118.79	2,973,031
Rosebud	18.69	3,390,372	9.79	1,769,777	0.00	0	28.48	5,160,148
Sanders	71.00	1,841,466	44.12	1,149,228	0.00	0	115.12	2,990,695
Sheridan	43.07	501,599	82.26	940,121	0.00	0	125.33	1,441,720
Silver Bow	121.32	6,734,045	88.35	4,900,238	1.50	82,529	211.17	11,716,812
Stillwater	65.14	1,326,643	57.24	1,168,223	0.00	0	122.38	2,494,865
Sweet Grass	71.86	565,298	86.95	693,313	0.00	0	158.81	1,258,611
Teton	88.25	1,298,335	67.18	993,724	0.00	0	155.43	2,292,059
Toole	45.03	773,166	40.11	703,669	0.00	0	85.14	1,476,835
Treasure	67.16	304,722	73.26	333,951	0.00	0	140.42	638,673
Valley	78.71	2,059,204	82.12	2,142,438	0.00	0	160.83	4,201,642
Wheatland	53.17	410,460	61.66	472,962	0.00	0	114.83	883,422
Wibaux	0.00	6,065	40.15	155,458	0.00	0	40.15	161,522
Yellowstone	93.73	19,988,974	57.48	12,218,958	1.50	321,797	152.72	32,529,729
	\$132,257.482		\$100,790,171		\$4,033,175		\$237,080,828	

**TAXES LEVIED FOR LOCAL SCHOOL PURPOSES - 1994**

<b>County</b>	<b>Elementary Mills</b>	<b>Amount</b>	<b>High School Mills</b>	<b>Amount</b>	<b>Votech and JC Mills</b>	<b>Amount</b>	<b>Total Mills</b>	<b>Average School Taxes Amount</b>
Beaverhead	105.09	1,811,046	68.94	1,193,546	0.00	0	174.03	3,004,592
Big Horn	42.64	1,206,807	14.46	394,723	0.00	0	57.11	1,601,531
Blaine	48.24	695,499	49.60	694,422	0.00	0	97.84	1,389,920
Broadwater	2.40	27,742	118.98	1,346,980	0.00	0	121.38	1,374,722
Carbon	51.30	1,003,416	90.09	1,741,886	0.00	0	141.39	2,745,302
Carter	56.65	396,263	53.03	366,659	0.00	0	109.68	762,922
Cascade	97.31	10,308,573	60.20	6,391,912	1.50	158,674	159.01	16,859,158
Chouteau	81.38	2,010,201	62.33	1,526,503	0.00	0	143.72	3,536,703
Custer	74.57	1,175,688	64.82	1,032,063	42.27	671,407	181.66	2,879,158
Daniels	0.00	0	193.14	1,182,720	0.00	0	193.14	1,182,720
Dawson	95.94	1,670,736	66.24	1,154,975	41.92	627,622	204.10	3,453,333
Deer Lodge	94.17	951,377	64.92	650,914	0.00	0	159.10	1,602,291
Fallon	54.86	553,597	46.71	495,351	0.00	0	101.57	1,048,949
Fergus	76.25	1,687,546	97.14	2,222,680	0.00	0	173.39	3,910,226
Flathead	104.77	12,880,438	57.05	7,024,163	13.82	1,717,327	175.64	21,621,928
Gallatin	103.80	9,729,607	65.72	6,150,596	0.00	0	169.52	15,880,203
Garfield	47.52	278,217	41.70	245,807	0.00	0	89.22	524,024
Glacier	120.29	2,403,483	70.63	1,392,863	0.00	0	190.93	3,796,346
Golden Valley	0.00	24,215	138.47	688,289	0.00	0	138.47	712,504
Granite	36.36	337,572	92.07	799,375	0.00	0	128.43	1,136,947
Hill	95.86	2,987,014	66.62	2,050,954	0.00	0	162.48	5,037,968
Jefferson	88.13	2,269,326	44.89	1,149,298	0.00	0	133.02	3,418,623
Judith Basin	23.73	215,057	118.88	1,102,649	0.00	0	142.61	1,317,707
Lake	86.60	3,600,048	55.50	2,311,159	0.00	0	142.10	5,911,207
Lewis And Clark	111.98	8,807,874	76.37	5,970,709	1.50	117,021	189.85	14,895,603
Liberty	67.90	641,958	51.31	489,436	0.00	0	119.22	1,131,394
Lincoln	41.26	1,118,811	90.50	2,485,443	4.88	132,133	136.64	3,736,387
Madison	27.52	668,316	96.59	2,231,399	0.00	0	124.11	2,899,715
Meccone	72.25	560,142	54.40	430,359	0.00	0	126.65	990,502
Meagher	64.56	567,146	51.52	442,540	0.00	0	116.08	1,009,687
Mineral	116.25	1,023,019	91.21	802,524	0.00	0	207.47	1,825,542
Missoula	124.47	17,177,694	90.71	12,401,061	1.50	206,857	216.68	29,785,613
Musselshell	66.45	471,639	52.25	379,521	0.00	0	118.70	851,160
Park	92.40	2,545,373	58.58	1,613,370	0.00	0	150.98	4,158,743
Petroleum	0.00	0	117.29	265,993	0.00	0	117.29	265,993
Phillips	59.21	1,221,031	43.52	883,020	0.00	0	102.73	2,104,051
Pondera	67.18	1,043,185	78.04	1,162,100	0.00	0	145.22	2,205,284
Powder River	85.49	547,172	104.42	664,240	0.00	0	189.91	1,211,411
Powell	99.73	1,287,885	46.39	607,694	0.00	0	146.12	1,895,579
Prairie	0.00	0	126.64	551,634	0.00	0	126.64	551,634
Ravalli	24.84	1,012,937	106.73	4,354,916	0.00	0	131.57	5,367,852
Richland	89.47	1,969,416	44.07	934,204	0.00	0	133.54	2,903,620
Roosevelt	81.63	2,128,433	54.72	1,422,621	0.00	0	136.35	3,551,054
Rosebud	23.62	4,341,655	16.98	3,102,102	0.00	0	40.60	7,443,756
Sanders	89.52	2,698,342	32.71	998,602	0.00	0	122.23	3,696,944
Sheridan	16.22	209,979	121.93	1,417,745	0.00	0	138.15	1,627,724
Silver Bow	135.93	7,307,448	78.96	4,302,977	1.50	81,188	216.39	11,691,612
Stillwater	74.29	1,633,729	53.36	1,175,370	0.00	0	127.65	2,809,099
Sweet Grass	86.06	732,250	86.44	735,335	0.00	0	172.49	1,467,585
Teton	70.01	1,094,914	83.38	1,248,700	0.00	0	153.39	2,343,614
Toole	40.78	734,474	70.75	1,215,799	0.00	0	111.53	1,950,273
Treasure	72.31	345,738	67.45	326,463	0.00	0	139.76	672,201
Valley	21.77	663,575	150.25	3,887,385	0.00	0	172.02	4,550,960
Wheatland	62.40	494,170	64.07	508,350	0.00	0	126.47	1,002,520
Wibaux	0.00	0	61.23	256,420	0.00	0	61.23	256,420
Yellowstone	110.44	24,611,686	57.40	12,935,112	1.50	337,597	169.33	37,884,395
	<b>\$145,883,458</b>		<b>\$113,513,633</b>		<b>\$4,049,825</b>		<b>\$263,446,915</b>	

**TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1993**

<b>County</b>	<b>Total Average Levy for State County and Schools</b>	<b>Fire Districts (Incl. Forest Fire Protection)</b>	<b>Miscellaneous Districts</b>	<b>Total Taxes Levied for all purposes Except Cities and Towns</b>
Beaverhead	340.95	103,737	435,035	6,174,711
Big Horn	186.17	0	263,115	5,445,365
Blaine	252.00	0	603,299	4,074,925
Broadwater	294.01	35,573	475,781	3,736,666
Carbon	303.86	126,664	524,177	6,274,304
Carter	287.05	907	94,883	2,090,087
Cascade	363.18	322,945	1,238,492	38,155,611
Chouteau	322.58	35,003	729,800	8,647,343
Custer	380.56	1,478	330,916	6,021,442
Daniels	399.24	385	91,735	2,508,375
Dawson	373.48	17,367	578,416	6,827,493
Deer Lodge	426.27	332,539	229,205	4,576,380
Fallon	260.80	42,428	44,028	2,714,497
Fergus	344.25	61,360	144,071	7,762,720
Flathead	354.71	1,171,005	2,495,362	44,899,252
Gallatin	304.74	767,172	1,638,056	29,206,662
Garfield	311.49	0	26,934	1,706,055
Glacier	374.35	388	186,333	7,193,252
Golden Valley	281.07	839	20,622	1,453,138
Granite	304.99	69,666	115,926	2,675,686
Hill	316.34	120,966	518,872	10,045,169
Jefferson	293.72	124,256	387,758	7,686,043
Judith Basin	333.29	33,893	13,262	2,926,989
Lake	301.29	347,531	3,073,843	15,300,377
Lewis And Clark	385.71	374,966	1,516,840	30,575,298
Liberty	305.32	9,478	130,056	2,951,459
Lincoln	281.47	293,496	767,395	8,944,391
Madison	274.42	150,374	693,825	7,032,600
McCone	316.88	148	41,563	2,518,327
Meagher	284.17	19,287	65,872	2,507,042
Mineral	351.53	69,755	41,279	3,145,485
Missoula	408.13	2,006,323	2,163,920	58,611,511
Musselshell	325.26	292	20,018	2,157,577
Park	319.36	107,029	666,521	8,886,475
Petroleum	299.29	0	5,862	663,629
Phillips	257.84	0	618,780	5,651,604
Pondera	343.64	34,933	126,392	5,140,897
Powder River	429.23	10,920	38,173	2,662,231
Powell	282.56	124,584	181,188	3,874,971
Prairie	320.34	1,229	377,033	1,737,052
Ravalli	318.66	327,898	862,077	12,799,779
Richland	301.91	0	1,045,438	7,391,197
Roosevelt	295.52	0	189,971	7,631,722
Rosebud	145.76	14,892	1,877,386	28,303,146
Sanders	284.10	282,296	849,071	8,533,353
Sheridan	291.45	33,112	31,486	3,409,178
Silver Bow	432.95	1,643,827	2,919,963	28,495,122
Stillwater	298.81	118,321	360,118	6,533,391
Sweet Grass	351.38	29,957	31,064	2,832,783
Teton	361.98	881	1,226,185	6,523,244
Toole	272.78	0	63,119	4,886,158
Treasure	323.47	0	44,485	1,532,996
Valley	328.04	28,227	754,453	9,295,217
Wheatland	300.33	262	36,031	2,354,372
Wibaux	315.70	18,641	16,107	1,304,735
Yellowstone	322.09	2,403,922	1,901,138	71,933,401
		<b>\$11,821,152</b>	<b>\$33,922,734</b>	<b>\$578,922,883</b>

## TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1994

<u>County</u>	<u>Total Average Levy for State County and Schools</u>	<u>Fire Districts (Incl. Forest Fire Protection)</u>	<u>Miscellaneous Districts</u>	<u>Total Taxes Levied for all purposes Except Cities and Towns</u>
Beaverhead	361.98	121,789	448,020	6,829,496
Big Horn	190.18	0	253,320	5,495,560
Blaine	272.69	0	622,048	4,491,744
Broadwater	290.96	36,691	581,674	3,937,283
Carbon	317.66	120,100	233,931	6,440,604
Carter	318.90	826	92,370	2,310,311
Cascade	356.05	324,543	1,191,735	38,087,316
Chouteau	336.94	34,057	734,569	9,041,093
Custer	383.81	1,564	452,532	6,384,837
Daniels	406.31	2,039	87,607	2,557,489
Dawson	411.55	17,720	608,040	7,665,045
Deer Lodge	424.07	309,578	235,781	4,825,093
Fallon	261.17	46,169	71,284	2,798,237
Fergus	354.34	65,164	174,887	8,256,670
Flathead	372.46	1,260,935	3,372,579	50,231,259
Gallatin	339.48	836,311	1,783,137	34,021,424
Garfield	290.07	0	24,646	1,735,260
Glacier	408.98	371	411,916	8,446,086
Golden Valley	297.44	890	18,196	1,551,752
Granite	331.89	71,330	135,263	3,134,588
Hill	340.16	129,420	563,271	11,108,056
Jefferson	293.94	145,026	593,852	8,272,023
Judith Basin	329.77	32,688	12,887	3,083,189
Lake	320.31	378,121	3,050,331	16,737,153
Lewis And Clark	375.92	371,881	1,666,415	30,780,752
Liberty	309.38	5,914	99,469	3,047,062
Lincoln	293.44	306,044	922,238	9,275,531
Madison	289.38	156,099	771,387	7,670,047
McCone	343.27	137	29,984	2,741,542
Meagher	299.01	16,779	73,644	2,665,409
Mineral	404.95	68,745	31,928	3,696,081
Missoula	415.59	1,979,762	2,294,273	60,650,747
Musselshell	325.54	280	22,453	2,310,698
Park	315.45	129,075	813,386	9,589,556
Petroleum	276.72	0	5,883	621,256
Phillips	256.01	0	661,234	5,862,104
Pondera	353.52	35,949	418,208	5,744,973
Powder River	454.12	10,393	37,577	2,938,375
Powell	320.97	124,566	199,034	4,465,234
Prairie	339.46	1,245	381,589	1,880,356
Ravalli	313.08	380,524	885,120	13,925,324
Richland	292.40	0	1,287,948	7,591,513
Roosevelt	309.09	0	142,023	8,199,646
Rosebud	159.82	29,058	1,866,683	31,157,967
Sanders	282.59	284,665	865,363	9,678,274
Sheridan	334.06	38,601	32,997	3,955,238
Silver Bow	432.84	1,852,451	4,252,491	29,525,669
Stillwater	304.08	136,251	379,096	7,149,178
Sweet Grass	364.24	35,261	13,045	3,126,022
Teton	362.37	913	1,362,675	6,847,509
Toole	308.63	0	78,446	5,518,710
Treasure	321.27	0	44,685	1,585,707
Valley	340.25	26,538	894,608	9,855,162
Wheatland	313.47	262	49,047	2,527,389
Wibaux	339.62	1,352	13,909	1,437,798
Yellowstone	342.79	2,415,742	2,184,523	80,170,428
		<b>\$12,343,819</b>	<b>\$38,535,237</b>	<b>\$623,632,826</b>

**TOTAL TAXES LEVIED - 1993**

<b>County</b>	<b>Cities and Towns Amount Levied</b>	<b>Special Improvement Districts Amount Levied</b>	<b>Levied for Cities, Towns and S.I.D's</b>	<b>Grand Total of All Taxes for All Purposes</b>
Beaverhead	323,741	0	323,741	6,498,452
Big Horn	267,830	253,124	520,954	5,966,319
Blaine	315,029	469,752	784,781	4,859,707
Broadwater	122,218	5,897	128,115	3,864,781
Carbon	456,376	109,384	565,761	6,840,065
Carter	36,688	0	36,688	2,126,775
Cascade	6,213,882	3,766,652	9,980,534	48,136,146
Chouteau	239,050	181,916	420,965	9,068,308
Custer	913,289	749,554	1,662,843	7,684,285
Daniels	95,410	28,908	124,319	2,632,694
Dawson	757,907	454,561	1,212,468	8,039,961
Deer Lodge	53,099	481,002	534,100	5,110,480
Fallon	187,752	43,738	231,490	2,945,987
Fergus	759,515	243,041	1,002,556	8,765,276
Flathead	3,000,699	1,642,594	4,643,293	49,542,544
Gallatin	4,084,235	142,557	4,226,792	33,433,454
Garfield	17,577	86,952	104,529	1,810,584
Glacier	338,687	177,128	515,815	7,709,067
Golden Valley	16,654	0	16,654	1,469,792
Granite	120,442	14,335	134,777	2,810,463
Hill	1,176,335	1,039,395	2,215,730	12,260,898
Jefferson	153,402	0	153,402	7,839,445
Judith Basin	40,402	19,933	60,336	2,987,325
Lake	514,441	154,178	668,619	15,968,996
Lewis And Clark	3,461,878	3,086,639	6,548,517	37,123,815
Liberty	53,144	70,849	123,993	3,075,452
Lincoln	330,407	0	330,407	9,274,798
Madison	180,117	149,513	329,630	7,362,230
McCone	98,793	20	98,813	2,617,140
Meagher	72,708	0	72,708	2,579,750
Mineral	89,195	0	89,195	3,234,680
Missoula	8,746,229	878,381	9,624,610	68,236,120
Musselshell	122,822	85,470	208,292	2,365,868
Park	988,405	59,430	1,047,834	9,934,309
Petroleum	10,893	0	10,893	674,521
Phillips	265,763	399,871	665,634	6,317,238
Pondera	282,185	225,226	507,412	5,648,308
Powder River	52,595	44,467	97,063	2,759,293
Powell	182,474	33,761	216,235	4,091,206
Prairie	58,713	18,607	77,320	1,814,372
Ravalli	661,483	82,644	744,126	13,543,906
Richland	569,148	410,501	979,648	8,370,846
Roosevelt	310,201	372,066	682,267	8,313,989
Rosebud	220,244	189,097	409,341	28,712,487
Sanders	255,792	1,793	257,585	8,790,938
Sheridan	287,702	43,799	331,501	3,740,679
Silver Bow	16,696	924,256	940,952	29,436,074
Stillwater	286,410	63,785	350,195	6,883,586
Sweet Grass	150,174	906	151,080	2,983,863
Teton	195,014	151,499	346,513	6,869,757
Toole	400,491	200,951	601,442	5,487,600
Treasure	24,566	0	24,566	1,557,563
Valley	556,612	7,232	563,844	9,859,061
Wheatland	85,987	1,150	87,136	2,441,508
Wibaux	50,557	14,812	65,369	1,370,104
Yellowstone	10,782,435	10,421,425	21,203,860	93,137,261
	<b>\$50,054,494</b>	<b>\$28,002,750</b>	<b>\$78,057,244</b>	<b>\$656,980,128</b>

**TOTAL TAXES LEVIED - 1994**

<b>County</b>	<b>Cities and Towns Amount Levyed</b>	<b>Special Improvement Districts Amount Levyed</b>	<b>Levied for Cities, Towns and S.I.D's</b>	<b>Grand Total of All Taxes for All Purposes</b>
Beaverhead	332,600	0	332,600	7,162,096
Big Horn	271,328	241,123	512,451	6,008,010
Blaine	304,842	453,888	758,730	5,250,474
Broadwater	118,012	5,892	123,904	4,061,187
Carbon	465,183	110,176	575,359	7,015,963
Carter	40,989	0	40,989	2,351,301
Cascade	6,195,326	3,871,228	10,066,554	48,153,870
Chouteau	249,845	185,538	435,383	9,476,476
Custer	927,781	719,954	1,647,735	8,032,571
Daniels	92,493	4,198	96,691	2,654,180
Dawson	799,444	478,452	1,277,896	8,942,941
Deer Lodge	53,023	496,077	549,099	5,374,192
Fallon	187,396	36,929	224,325	3,022,561
Fergus	778,604	243,861	1,022,465	9,279,135
Flathead	3,068,953	1,808,173	4,877,126	55,108,385
Gallatin	4,274,787	184,751	4,459,538	38,480,962
Garfield	17,743	128,449	146,192	1,881,452
Glacier	341,628	179,167	520,795	8,966,880
Golden Valley	16,359	0	16,359	1,568,111
Granite	132,812	20,110	152,922	3,287,510
Hill	1,140,186	1,007,770	2,147,956	13,256,013
Jefferson	148,890	0	148,890	8,420,913
Judith Basin	37,232	19,313	56,546	3,139,735
Lake	519,502	161,780	681,282	17,418,435
Lewis And Clark	3,601,730	3,183,500	6,785,230	37,565,982
Liberty	53,326	69,413	122,739	3,169,801
Lincoln	345,451	0	345,451	9,620,982
Madison	184,399	227,907	412,306	8,082,353
Meccone	96,803	20	96,823	2,838,364
Meagher	83,148	0	83,148	2,748,557
Mineral	91,872	0	91,872	3,787,952
Missoula	8,615,477	963,653	9,579,130	70,229,878
Musselshell	135,100	72,141	207,240	2,517,938
Park	1,035,786	57,650	1,093,436	10,682,991
Petroleum	11,627	0	11,627	632,883
Phillips	270,730	378,840	649,570	6,511,674
Pondera	281,313	208,196	489,510	6,234,483
Powder River	49,965	108,883	158,848	3,097,224
Powell	184,914	32,056	216,970	4,682,204
Prairie	58,150	18,607	76,757	1,957,113
Ravalli	699,574	76,388	775,962	14,701,286
Richland	548,156	408,836	956,992	8,548,505
Roosevelt	316,434	451,714	768,148	8,967,794
Rosebud	239,260	183,963	423,223	31,581,191
Sanders	279,589	1,563	281,152	9,959,427
Sheridan	282,291	197,132	479,423	4,434,661
Silver Bow	16,102	986,233	1,002,336	30,528,005
Stillwater	309,288	68,508	377,796	7,526,974
Sweet Grass	151,812	865	152,677	3,278,699
Teton	211,962	146,629	358,591	7,206,101
Toole	363,698	318,371	682,068	6,200,778
Treasure	23,491	0	23,491	1,609,197
Valley	557,763	6,216	563,979	10,419,141
Wheatland	86,546	1,150	87,696	2,615,085
Wibaux	50,156	14,752	64,908	1,502,706
Yellowstone	11,518,723	10,655,844	22,174,567	102,344,995
	\$51,269,593	\$29,195,858	\$80,465,452	\$704,098,278





1,000 copies of this public document were published at an estimated cost of \$4.20 per copy, for a total cost of \$4,200.00, which includes \$4,200.00 for printing and \$.00 for distribution.